

PROFESSIONAL SERVICES TERMS & CONDITIONS

Version: 1.0

Effective Date: October 17, 2026

GENERAL PROVISIONS

These Professional Services Terms & Conditions (the "Terms") are issued by PT MITRA NARA ARTHA, a single-member limited liability company established under the laws of the Republic of Indonesia, domiciled in the Administrative City of Central Jakarta, and operating under the brand name MNA Advisory ("MNA"). MNA provides consulting, advisory, professional support, managed services, and other related services in the fields of human resources, organizational development, and business management, subject to the scope of services agreed upon with each client. These Terms establish the general terms and conditions governing the provision of professional services by MNA to any individual, business entity, legal entity, or organization engaging MNA's services (the "Client"). These Terms constitute standard contractual terms applicable to an engagement only where they are expressly referenced and incorporated into a Proposal & Quotation, Engagement Confirmation, Statement of Work, or other written engagement document duly agreed upon by MNA and the Client. By accepting an engagement document that expressly refers to these Terms, the Client acknowledges having been given a reasonable opportunity to access, read, understand, and agree to the applicable version of these Terms. These Terms shall thereafter form an integral part of the agreement governing the engagement between MNA and the Client. These Terms may be published and made available electronically through MNA's official website (<https://www.mna-advisory.com>), including in a downloadable document format. The publication, access, or downloading of these Terms shall not, in itself, establish a contractual relationship between MNA and any party accessing them. Each engagement shall be performed in accordance with the Scope of Services, Deliverables, duration, Professional Fees, responsibilities, assumptions, limitations, and other commercial terms agreed upon in the applicable Engagement Documents. MNA and the Client shall hereinafter be referred to individually as a "Party" and collectively as the "Parties".

ARTICLE 1 – DEFINITIONS AND INTERPRETATION

1.1. Definitions

Unless otherwise provided in these Terms, the following terms shall have the meanings set out below:

- a. "Terms" means these MNA Advisory Professional Services Terms & Conditions, as identified by the version number and Effective Date specified at the beginning of this document.
- b. "Effective Date" means the date on which a particular version of these Terms becomes effective, as specified at the beginning of this document, and shall not necessarily constitute the commencement date of any Engagement.
- c. "Proposal & Quotation" means the proposal and commercial offer issued by MNA to the Client in connection with the Services, including any amendments or revisions thereto agreed upon in writing by the Parties.
- d. "Engagement Confirmation" means a document recording the confirmation and acceptance by the Parties of an Engagement, including acknowledgment of the applicability of these Terms and any related documents expressly incorporated into such Engagement.
- e. "Engagement Documents" means any Proposal & Quotation, Engagement Confirmation, Statement of Work, purchase order accepted by MNA, or other written document duly agreed upon by the Parties to govern an Engagement.
- f. "Engagement Agreement" means the entire agreement binding MNA and the Client in connection with an Engagement, comprising the approved Engagement Documents, the version of these Terms expressly designated as applicable, and any Appendices, Change Requests, addenda, and/or other amendments agreed upon by the Parties.
- g. "Engagement" means any project, consulting assignment, recurring service, managed service, professional support arrangement, or other form of Services provided by MNA to the Client under the applicable Engagement Agreement.
- h. "Services" means consulting, advisory, professional support, project services, managed services, HR operational support, and/or other services provided by MNA to the Client as specified in the Engagement Agreement.
- i. "Scope of Services" means the activities, work, responsibilities, limitations, volumes, service parameters, and coverage of the Services specifically agreed upon by the Parties in the applicable Engagement Documents.
- j. "Deliverables" means documents, reports, analyses, recommendations, frameworks, tools, customized templates, or other work products expressly identified as outputs to be delivered by MNA under the agreed Scope of Services.
- k. "Professional Fees" means all fees payable by the Client to MNA for the performance of the Services, as specified in the Proposal & Quotation, Appendices, invoices, or other commercial documents agreed upon by the Parties.
- l. "External Costs" means third-party costs and/or other expenses outside the Professional Fees that are required or approved for the performance of the Services, including, but not limited to, travel expenses, accommodation, software licenses, recruitment platforms, advertisements, assessments, background checks, professional advisers, notaries, translators, venue expenses, printing costs, and other relevant expenditures.
- m. "Client Data" means all data, documents, information, records, files, system access, and other materials provided or made available by the Client to MNA for the purpose of performing the Services.
- n. "Confidential Information" means all confidential, non-public, commercial, financial, operational, employment-related, personal, technical, strategic, or other proprietary information belonging to either Party and obtained by the other Party in connection with the Engagement Agreement.
- o. "Change Request" means a request to modify, add to, reduce, expand, or otherwise adjust the Scope of Services, Deliverables, timelines, work volumes, service parameters, fees, or other terms of performance after the Scope of Services has been agreed upon.
- p. "Business Day" means any day from Monday to Friday, excluding national public holidays and other officially recognized public holidays in the Republic of Indonesia.
- q. "Calendar Day" means any day of the calendar, including Saturdays, Sundays, and public holidays.
- r. "Appendix" means any document, service schedule, service level agreement, detailed scope of work, or other supporting document expressly designated as an integral part of an Engagement Agreement.

1.2. Interpretation

- a. Article headings and subheadings in these Terms are provided solely for ease of reference and shall not affect the interpretation of their provisions.
- b. Words in the singular shall include the plural and vice versa, where the context permits.
- c. The words "including," "among others," or similar expressions shall not be interpreted as limiting unless expressly stated otherwise.
- d. Any reference to an Article, paragraph, or provision shall be construed as a reference to an Article, paragraph, or provision of these Terms, unless expressly stated otherwise.
- e. These Terms, together with the Engagement Documents, Appendices, and any other documents expressly agreed upon as forming part of an Engagement, shall constitute a single and binding Engagement Agreement between the Parties.
- f. In the event of any inconsistency or conflict between these Terms and any Engagement Documents or Appendices, these Terms shall prevail and supersede the conflicting provisions, unless the Parties have expressly agreed in writing that specific provisions of such Engagement Documents or Appendices amend or override specific provisions of these Terms.
- g. Any requirement for written approval or confirmation under these Terms may be satisfied through physical documents or verifiable electronic documents or communications, to the extent permitted by applicable laws and regulations and provided that such approval or confirmation is given by a duly authorized person.

- h. Each Engagement shall constitute a separate assignment with its own Scope of Services, Deliverables, duration, and commercial terms as specified in the respective Engagement Documents, unless otherwise expressly agreed by the Parties.
- i. The version of these Terms applicable to an Engagement shall be the version expressly referenced or agreed upon in the Engagement Documents at the time such Engagement is accepted. Any subsequent amendment to, or publication of, a newer version of these Terms shall not automatically amend an existing Engagement Agreement.

ARTICLE 2 – SCOPE OF SERVICES

2.1. Appointment of MNA

Pursuant to the Engagement Agreement agreed upon by the Parties, the Client appoints MNA, and MNA accepts such appointment, to provide the Services in accordance with the Scope of Services and the terms applicable to the relevant Engagement. Such appointment shall be limited to the Services expressly agreed upon in the Engagement Documents and shall not, in itself, create any obligation for MNA to provide additional services beyond the agreed Scope of Services.

2.2. Scope of Services

The Scope of Services, Deliverables, performance schedules, assumptions, limitations, service parameters, and commercial terms applicable to each Engagement shall be governed by the Proposal & Quotation, Statement of Work, Service Schedule, Appendices, and/or other Engagement Documents agreed upon by the Parties. Each Engagement may have a different Scope of Services, Deliverables, duration, work volume, method of performance, and commercial terms, depending on the nature of the Services and the agreement between the Parties. Where the Client engages MNA for more than one type of Service, each Service may be governed by a separate Engagement Document or combined within a single Engagement Document, provided that the applicable scope and terms are clearly specified.

2.3. Deliverables

MNA shall deliver the Deliverables expressly specified in the agreed Scope of Services. Activities, discussions, analyses, consultations, recommendations, correspondence, supporting materials, or other work products that are not expressly identified as Deliverables shall not automatically constitute Deliverables that MNA is required to provide. For Services of a recurring, operational, or ongoing nature, the results of the Services may consist of activities, processes, transactions, professional support, or periodic reports as specifically set out in the Engagement Documents, without necessarily requiring the production of separate documentary Deliverables.

2.4. Scope Exclusions

Unless expressly included in the Scope of Services, the Services shall not include:

- a. any work, activities, responsibilities, or Deliverables outside the agreed Scope of Services;
- b. legal services, representation before courts or dispute resolution forums, tax services requiring specific professional authorization, independent audits, or other professional services that, under applicable laws and regulations, must be performed by duly licensed or authorized professionals;
- c. costs, licenses, products, systems, platforms, or services provided by third parties;
- d. implementation, day-to-day operations, maintenance, ongoing monitoring, or post-project support that is not specifically included in the Scope of Services;
- e. additional work arising from changes in the Client's requirements, work volume, complexity, assumptions, data conditions, or instructions after the Scope of Services has been agreed upon;
- f. historical work, reconstruction or correction of prior-period data, handling of complex disputes, or work requiring special investigations or analyses beyond the Scope of Services; and
- g. onsite services, support outside the agreed service hours, or work involving special priorities or deadlines that are not included in the Engagement's service parameters.

2.5. No Implied Scope of Services

No Services, activities, responsibilities, or Deliverables shall be deemed included in the Scope of Services solely because they are related to, support, or are considered necessary for the performance of an Engagement, unless expressly specified or subsequently agreed upon in writing by the Parties. The provision of recurring or ongoing Services shall not, in itself, require MNA to assign full-time personnel, provide unlimited services, or assume responsibility for the Client's entire human resources or management functions. MNA shall only be responsible for the Services and obligations expressly included in the agreed Scope of Services.

2.6. Additional Services and Changes to the Scope of Services

Any request by the Client that results in an addition to or modification of the Scope of Services, Deliverables, timelines, work volume, number of locations or entities, number of employees, number of participants, number of positions, number of documents, number of sessions, service frequency, or level of complexity may be treated as a Change Request. The implementation of such Change Request shall be subject to the Parties' agreement regarding its impact on the Scope of Services, Deliverables, timelines, Professional Fees, External Costs, and/or other relevant terms. MNA shall not be obligated to perform any additional work until the relevant changes have been agreed upon in accordance with the Change Request procedures set out in these Terms.

2.7. Service Parameters for Recurring and Ongoing Services

For managed services, recurring services, payroll services, HR operational support, or other ongoing services, the Scope of Services may establish operational parameters, including but not limited to:

- a. the number of employees, legal entities, locations, business units, or organizational units covered by the Services;
- b. the number and frequency of payroll cycles or recurring administrative processes;
- c. the number of employee administration transactions, including hiring, termination of employment, transfers, and changes to employee data;
- d. the number of documents, reports, consultation sessions, meetings, or other activities included in the Professional Fees;
- e. service schedules, operating hours, communication channels, and agreed response times;
- f. data submission cut-off times, review deadlines, approval schedules, and performance deadlines;
- g. the number of revisions, corrections, or reprocessing activities included in the Services;
- h. the allocation of responsibilities among MNA, the Client's Person in Charge (PIC), and other relevant parties; and
- i. terms governing additional services, excess volumes, special priorities, and related fees.

Such parameters shall be specified in the Proposal & Quotation, Service Schedule, Service Level Agreement, Appendices, or other applicable Engagement Documents.

2.8. Service Volume and Capacity Limitations

Where an Engagement establishes limits on service volumes, number of transactions, service hours, or other operational parameters, MNA's obligations shall be limited to the agreed parameters. Requests for, or use of, Services exceeding such parameters may be subject to additional Professional Fees or require adjustments to the Scope of Services, resource allocation, and/or performance schedules, subject to the Parties' agreement. Unless expressly agreed otherwise, unused service quotas during a particular period shall not automatically accumulate, be carried forward to subsequent periods, or be converted into a reduction of Professional Fees. Where the actual transaction volume, number of employees, number of entities, number of locations, work complexity, or coordination requirements materially exceed the initial assumptions of the Engagement, MNA shall be entitled to propose a review of the applicable service parameters, Scope of Services, and Professional Fees. Any material adjustment to the Parties' obligations shall be subject to the Change Request procedures or other written approval mechanisms as provided in these Terms.

ARTICLE 3 – PERFORMANCE OF SERVICES

3.1. Standards of Service Performance

MNA shall perform the Services professionally, exercising reasonable care, competence, and professional judgment, based on the agreed Scope of Services and the information available throughout the performance of the Engagement. MNA shall employ the approaches, methods, tools, and professional judgment it considers appropriate to the nature and requirements of the Engagement, while taking into account these Terms, the applicable Engagement Documents, and relevant laws and regulations.

3.2. Methods of Performance

Unless otherwise specifically provided in the Scope of Services, MNA shall have the right to determine the methods, work stages, tools, working formats, and allocation of resources used in performing the Services. The Client may provide input or specify certain requirements regarding the performance of the Services, provided that such input or requirements do not alter the Scope of Services or materially affect the agreed timelines, workload, methods of performance, or Professional Fees. Any adjustment that materially affects the performance of the Services shall be subject to the Change Request procedures set out in these Terms.

3.3. Assigned Personnel

MNA shall have the right to determine the personnel, consultants, associates, specialists, or other professionals to be engaged in performing the Services, based on the requirements of the Engagement, the competencies needed, and the availability of resources. MNA may modify, replace, or adjust the allocation of personnel during the performance of the Services, provided that such changes do not materially diminish MNA's ability to fulfill its obligations under the Engagement Agreement. All personnel or other parties engaged by MNA in performing the Services shall be subject to the confidentiality, information protection, and other obligations relevant to the Engagement. MNA shall remain responsible for the performance of the Services by its assigned personnel to the extent that such work is performed on behalf of MNA within the agreed Scope of Services.

3.4. Person in Charge and Coordination

Each Party shall appoint at least one individual as its Person in Charge ("PIC") for the purpose of coordinating the performance of the Services. The Client's PIC shall serve as the primary point of coordination for communications, provision of data and documents, meeting arrangements, consolidation of feedback, internal coordination, and the communication of operational instructions and approvals relating to the Engagement. MNA's PIC shall serve as the primary point of coordination on behalf of MNA in connection with the performance of the Services. The Client shall ensure that its appointed PIC has adequate access, coordination authority, and the ability to obtain decisions or approvals from the relevant authorized persons within the Client's organization. Either Party may replace its PIC by providing written notice to the other Party.

3.5. Operational Communications and Approvals

For the day-to-day performance of the Services, instructions, confirmations, feedback, draft approvals, scheduling arrangements, and other operational communications may be conducted through electronic mail, business communication applications, or other communication channels agreed upon by the Parties. Such operational communications and approvals may serve as the basis for carrying out activities within the Scope of Services, provided that they are issued by persons possessing the relevant authority. However, any change that materially affects the Scope of Services, Deliverables, Professional Fees, duration, or material obligations of the Parties must comply with the Change Request provisions and/or receive verifiable written approval from duly authorized persons. Where MNA receives instructions that are unclear, conflicting, or issued by persons whose authority has not been established, MNA shall have the right to request clarification or confirmation before proceeding with the affected work.

3.6. Remote and Onsite Performance

The Services may be performed remotely, onsite at the Client's premises, through a hybrid arrangement, or by other methods as specified in the Scope of Services or agreed upon by the Parties. Unless expressly agreed otherwise, the provision of the Services shall not require MNA to assign full-time personnel or maintain a continuous physical presence at the Client's premises. Where onsite performance requires travel, accommodation, transportation, or other expenses not included in the Professional Fees, such expenses shall be treated as External Costs in accordance with these Terms. Where the Services are performed at the Client's premises, the Client shall be responsible for providing reasonable access and a reasonably safe working environment, and for informing MNA of relevant safety, security, and internal procedural requirements.

3.7. Reliance on Client Information

In performing the Services, MNA shall be entitled to use and rely upon Client Data, documents, statements, assumptions, instructions, and other information provided or confirmed by the Client. Unless specifically included in the Scope of Services, MNA shall not be obligated to conduct an audit, independent investigation, or comprehensive verification of the accuracy and completeness of such information. This provision shall not diminish MNA's obligation to perform the Services professionally and to inform the Client if, during the performance of the Services, MNA becomes aware of any material inconsistency or error that could reasonably affect the work product. Where information is incomplete, inaccurate, provided late, or changed during the Engagement, MNA shall have the right to adjust its analyses, recommendations, Deliverables, and timelines and/or submit a Change Request if such circumstances result in additional work or materially affect the performance of the Services.

3.8. Delays Attributable to the Client

All timelines or target completion dates for the Services are established on the assumption that the Client will provide the required data, documents, access, decisions, feedback, approvals, and availability of relevant stakeholders in a timely manner. Where delays arise from or relate to circumstances within the Client's control, the timelines for performing the Services may be reasonably adjusted to reflect the impact of such delays. If such delays result in additional work, significant rescheduling, the need to repeat previously performed work, or additional costs to MNA, the Parties shall discuss appropriate adjustments to the Scope of Services, timelines, and/or Professional Fees. MNA shall not be deemed to have caused a delay or breached the Engagement Agreement to the extent that the delay in performing the Services is directly attributable to the Client's failure to fulfill obligations necessary for the performance of the Engagement.

3.9. No Guarantee of Specific Outcomes

MNA shall provide the Services based on its professional judgment and the agreed Scope of Services. Unless expressly agreed otherwise in writing, MNA does not guarantee the achievement of any particular business, financial, operational, employment-related, regulatory, or other outcomes resulting from the Client's use of the Services or Deliverables. Decisions regarding the implementation of recommendations, management actions, policies, employment-related decisions, or other business decisions shall remain within the authority and responsibility of the Client. This provision shall not diminish MNA's obligation to complete the Services and Deliverables in accordance with the performance standards, specifications, and measurable obligations expressly agreed upon in the Engagement Documents.

3.10. Service Schedules, Service Levels, and Cut-Off Times

For Services of a recurring, repeated, or ongoing nature, the performance of the Services shall be subject to the service schedules, data submission deadlines, response times, escalation procedures, and other operational parameters specified in the applicable Engagement Documents. Unless expressly agreed otherwise, a response time shall constitute a target for providing an initial response and shall not, in itself, constitute a guarantee that a request or issue will be resolved within that period. The Client shall submit all required data, changes, instructions, and approvals no later than the agreed cut-off times. Data, instructions, or approvals received after the applicable cut-off may be processed during the following service period or cycle, unless the Parties agree upon special handling, taking into consideration resource availability, urgency, risks, and any relevant additional costs. MNA shall inform the

Client where delays in providing data or approvals may materially affect the scheduled completion of the Services. Requests for Services outside the agreed operating hours, on public holidays, or subject to special deadlines shall not automatically be included in the Scope of Services and may require additional approval and fees.

3.11. Final Approval of Payroll and HR Administrative Transactions

Where the Scope of Services includes payroll calculations, remuneration and benefits administration, employee data management, HRIS updates, or other employment administration transactions, MNA shall perform such work in accordance with the data, instructions, parameters, and authority agreed upon with the Client. The Client shall remain responsible for reviewing and providing final approval of payroll calculations, payment data, remuneration changes, employee transactions, and other employment-related decisions before their final execution, to the extent relevant to the Services provided. Unless expressly agreed otherwise through the Engagement Documents and a legally valid grant of authority, MNA shall not be authorized to:

- a. determine or modify remuneration amounts, benefits, or employee entitlements on behalf of the Client;
- b. provide final approval of the Client's payroll or financial transactions;
- c. transfer funds, pay salaries, or settle employment-related financial obligations on behalf of the Client;
- d. make decisions regarding the hiring, transfer, disciplinary action, or termination of employment of the Client's employees; or
- e. make commitments binding upon the Client in relation to employees, regulators, vendors, or other third parties.

Where the Client delays providing final approval or submits changes to data after the work product has been approved, MNA shall be entitled to adjust the performance schedule or propose additional Professional Fees for reprocessing, to the extent that such changes result in additional work. Where a material calculation or processing error is proven to have been directly caused by MNA in performing the agreed Scope of Services, MNA shall undertake corrective action limited to the affected portion of the Services in accordance with Article 7.11, without additional Professional Fees. MNA shall reasonably determine the method and schedule of such corrective action based on the nature of the error and resource availability. Such corrections shall not include reprocessing resulting from changes to Client Data, instructions, approvals, or decisions, or additional work outside the agreed Scope of Services. The performance of corrective action shall not automatically impose any obligation upon MNA to bear payments, penalties, sanctions, operational losses, or other consequences. Any claim against MNA shall remain subject to the limitations of liability set out in Article 15, to the extent permitted by applicable law.

ARTICLE 4 – TERM AND APPLICABILITY

4.1. Applicability of the Terms

These Terms shall become effective on the Effective Date specified at the beginning of this document and shall remain in effect as MNA's standard terms and conditions for the provision of Services until amended, replaced, or withdrawn by MNA. The issuance and publication of these Terms shall not, in themselves, establish an Engagement Agreement between MNA and any party. These Terms shall become binding upon MNA and the Client in connection with an Engagement when they are expressly referenced and accepted as part of the applicable Engagement Documents.

4.2. Terms of the Engagement Agreement

The term of each Engagement Agreement shall be determined by the service period, commencement date, expiration date, milestones, or other provisions specified in the Engagement Documents agreed upon by the Parties. Each Engagement may have a different duration depending on the nature of the Services, the Scope of Services, and the agreement between the Parties. Where the Engagement Documents do not specify a particular term, the Engagement shall commence upon its valid acceptance by the Parties and shall continue until MNA has completed the Services it is obligated to perform or until the Engagement is terminated in accordance with these Terms. For recurring or ongoing Services, the service period, renewal provisions, and termination procedures shall be governed by the applicable Engagement Documents.

4.3. Effective Date of the Engagement

Unless otherwise specified in the Engagement Documents, an Engagement shall become contractually effective upon the valid acceptance of the relevant Engagement Documents by the Parties. Where the Engagement Documents specify a particular effective date, such date shall govern the commencement of the relevant Engagement Agreement. The effective date of an Engagement shall not necessarily constitute the date on which performance of the Services commences, where certain preliminary requirements must first be satisfied under these Terms or the Engagement Documents.

4.4. Commencement of Services

Unless otherwise provided in the applicable Engagement Documents, MNA shall commence performance of the Services once the following conditions have been satisfied:

- a. the relevant Engagement Documents have been duly accepted by the Parties;
- b. any initial payment, down payment, engagement fee, or other payment required before commencement of the Services has been received by MNA; and
- c. the Client has provided the data, documents, access, information, designated PIC, and/or initial confirmations reasonably necessary for the commencement of the Services.

If any of these conditions have not been satisfied, MNA shall have the right to adjust the commencement date and performance schedule of the Services without being deemed to have caused a delay or breached the Engagement Agreement. The fulfillment of these preliminary requirements shall not alter the effective date of the Engagement Agreement unless otherwise agreed upon in writing by the Parties.

4.5. Timelines and Performance Dependencies

All timelines, milestones, or target completion dates communicated by MNA shall be established based on assumptions regarding the availability of data, documents, stakeholders, feedback, approvals, access, and other relevant circumstances at the time such schedules are determined. The timelines for performance of the Services may be reasonably adjusted in the event of:

- a. changes to the Scope of Services or Change Requests;
- b. delays by the Client in providing data, documents, access, decisions, or approvals;
- c. changes in the circumstances, assumptions, or information underlying the original schedule;
- d. circumstances beyond MNA's reasonable control that materially affect the performance of the Services; or
- e. other circumstances that provide a valid basis for schedule adjustments under the Engagement Agreement.

Any adjustment resulting in a material change to the Parties' obligations shall be subject to the Change Request procedures or other written approval mechanisms provided under these Terms.

4.6. Extension and Renewal of Engagements

An Engagement may be extended, renewed, or continued by mutual agreement of the Parties, as documented in the Engagement Documents, Renewal Proposal, addendum, or other relevant written document. Unless expressly provided otherwise in the Engagement Documents, the expiration of an Engagement shall not automatically result in an extension or renewal of the Services. For recurring or ongoing Services, the Parties may agree upon automatic renewal arrangements, notice periods, reviews of the Scope of Services, and adjustments to Professional Fees in the applicable Engagement Documents. Any extension or renewal of an Engagement shall not automatically change the applicable version of these Terms unless the Parties expressly agree to adopt a different version.

4.7. Amendments and Updates to the Terms

MNA reserves the right to amend, revise, or update these Terms from time to time. Each new version of these Terms shall be identified by its version number and Effective Date and may be published through MNA's official website or other official channels. Unless otherwise agreed upon in writing by the Parties, any amendment to or publication of a newer version of these Terms shall apply only to Engagements that expressly reference or accept such version. Amendments to these Terms shall not automatically modify the rights, obligations, or contractual provisions of any previously established Engagement Agreement. The version of these Terms agreed upon for a particular Engagement shall remain applicable throughout the term of that Engagement, including after such version is no longer the latest version published by MNA, unless the Parties agree otherwise in writing. MNA shall endeavor to maintain copies of the relevant versions of these Terms for documentation purposes and as evidence of the contractual relationship.

4.8. Expiration or Completion of an Engagement

An Engagement may expire or come to an end upon:

- a. completion of the agreed Services and Deliverables in accordance with the Scope of Services;
- b. expiration of the Engagement term without extension or renewal;
- c. mutual written agreement of the Parties to terminate the Engagement; or
- d. termination of the Engagement pursuant to the termination provisions of these Terms.

The expiration or termination of one Engagement shall not automatically terminate any other Engagement between MNA and the Client unless expressly agreed otherwise. The expiration or termination of an Engagement shall not extinguish any payment obligations, liabilities, or other rights and obligations that accrued before the date on which the Engagement ended.

4.9. Surviving Provisions

The expiration or termination of an Engagement Agreement shall not extinguish any rights or obligations of the Parties that accrued before the date of such expiration or termination. Provisions relating to payment, confidentiality, personal data and information protection, intellectual property rights, limitations of liability, dispute resolution, and any other provisions that by their nature are intended to survive shall remain binding following the expiration or termination of the Engagement, subject to the applicable periods and limitations established under these Terms or applicable laws and regulations.

ARTICLE 5 – PROFESSIONAL FEES AND PAYMENT

5.1. Professional Fees

The Client shall pay MNA the Professional Fees in accordance with the amounts, fee structures, service periods, payment stages, milestones, and other commercial terms specified in the Engagement Documents agreed upon by the Parties. Professional Fees may be structured as:

- a. fixed fees for a particular project or assignment (project fees);
- b. recurring or monthly service fees (retainer fees);
- c. fees based on professional working time (hourly or daily rates);
- d. fees based on transactions, work volumes, or units of service;
- e. initial fees for preparation, implementation, configuration, migration, or other preliminary activities (setup fees); and/or
- f. other fee structures expressly agreed upon by the Parties.

Unless expressly stated otherwise, Professional Fees shall cover only the Services, Deliverables, work volumes, and service parameters included in the agreed Scope of Services. Professional Fees shall not include External Costs or additional work outside the Scope of Services, unless expressly stated as included in the Engagement Documents.

5.2. Invoicing

MNA shall issue invoices to the Client in accordance with the payment schedules, milestones, service periods, or other invoicing arrangements agreed upon by the Parties. Invoices may be issued and delivered electronically through email, billing systems, or other official channels agreed upon by the Parties. Electronically issued invoices may serve as valid billing documents, provided that they comply with applicable laws and regulations. The Client shall be responsible for ensuring that the billing information, identity of the entity to be invoiced, and invoice recipient contact details provided to MNA are accurate and up to date.

5.3. Payment Terms

Unless otherwise specified in the applicable Engagement Documents, each invoice shall be paid by the Client no later than 14 (fourteen) Calendar Days from the invoice date. Payment shall be deemed completed only when the relevant funds have been effectively received in MNA's official bank account as specified in the invoice. The Client shall include the invoice reference or other payment information reasonably required to facilitate payment identification and recording. Alternative payment arrangements, including advance payments, monthly payments, or special payment schedules, may be established in the applicable Engagement Documents.

5.4. Down Payments or Initial Payments

Where an Engagement requires a down payment, engagement fee, setup fee, or other initial payment, MNA shall not be obligated to commence performance of the Services until such payment has been received, unless otherwise agreed in writing. Any initial payment received shall be accounted for in accordance with the fee structure and commercial terms specified in the Engagement Documents. Where an initial payment relates to preparation, configuration, setup, or other activities performed before the commencement of the principal Services, such payment may be treated as a fee for a separate scope of work, provided that this is expressly stated in the Engagement Documents.

5.5. Milestone-Based Payments

Where payments are linked to milestones, MNA's right to issue an invoice shall arise upon achievement of the relevant milestone as specified in the Engagement Documents. Delays in the Client's review, approval, feedback, or other actions shall not postpone the payment obligation where the work or Deliverables underlying the relevant milestone have been substantially completed by MNA in accordance with the Scope of Services. Where there is a material nonconformity in the work underlying a milestone, the Parties shall address such nonconformity in accordance with the provisions governing review, revisions, and acceptance of Deliverables under these Terms.

5.6. Payment for Recurring Services and Retainers

For Services of a routine, recurring, or ongoing nature, including Managed HR, Payroll, Fractional HR Management, and other retainer services, Professional Fees shall be invoiced and paid in advance before the commencement of each service period, unless expressly agreed otherwise in the Engagement Documents. This advance payment requirement shall constitute an exception to the general payment period provided under Article 5.3. In the event of late payment, MNA's right to defer commencement or suspend performance of the Services shall be governed by Articles 4.4 and 5.10. Unless expressly agreed otherwise, retainer fees shall constitute payment for the provision of service capacity and the performance of the Scope of Services during a specified period, rather than payment based solely on the actual number of requests received. Failure to utilize the full service quota, consultation hours, or available capacity during a particular period shall not, in itself, entitle the Client to request a fee reduction, refund, or carryover of unused quotas to a subsequent period. Where the Services commence or end during an ongoing billing period, the treatment of fees for that period shall be subject to the applicable prorated calculation or other arrangements agreed upon in the Engagement Documents.

5.7. Fees for Additional Services and Excess Volumes

Where the Client requests Services exceeding the agreed Scope of Services, quotas, number of transactions, service hours, or operational parameters, MNA shall be entitled to propose additional Professional Fees. Such additional Services may include, but shall not be limited to:

- a. an increase in the number of employees, legal entities, locations, or organizational units covered by the Services;
- b. HR administration transactions or document preparation activities exceeding the agreed quotas;
- c. additional payroll processing, off-cycle payroll, or reprocessing resulting from changes to the Client's data or instructions following final approval;
- d. professional consultations, meetings, or management support exceeding the agreed allocation;
- e. historical work, retrospective corrections, data reconstruction, or special administrative requirements;
- f. work requiring special priority, accelerated deadlines, or performance outside the agreed service schedules; and/or
- g. other changes that materially increase the volume, complexity, or resources required for the performance of the Services.

Additional fees shall be determined based on the rates agreed upon in the Engagement Documents or through separate written approval obtained before the additional work is performed. MNA shall not be obligated to perform additional Services until the necessary approval has been obtained in accordance with the Change Request provisions.

5.8. Taxes

Professional Fees shall be exclusive of Value Added Tax (VAT) or other indirect taxes required to be added to invoices under applicable laws and regulations, unless expressly stated otherwise. Where the Client is required by applicable laws and regulations to withhold or collect taxes on payments to MNA, the Client may make such withholding or collection in accordance with the applicable requirements. The Client shall provide MNA with valid withholding tax certificates or other relevant tax documentation within the period prescribed by applicable laws and regulations. Each Party shall be responsible for the tax obligations legally attributable to it.

5.9. Invoice Disputes

The Client shall submit any objection to an invoice in writing no later than 5 (five) Business Days after receipt of the invoice, specifically identifying the disputed portion or amount, the grounds for the objection, and relevant supporting documents or information. An objection not submitted within such period, or one that fails to clearly identify the disputed amount and the basis for the objection, shall not suspend the Client's obligation to make payment by the applicable due date. Where no written objection is received within such period, the invoice shall be deemed accepted and undisputed for administrative and collection purposes, without prejudice to any rights that cannot lawfully be waived. The submission of an objection shall not, in itself, entitle the Client to delay, reduce, deduct, or withhold payment of any undisputed portion of the invoice or any other invoice. For amounts specifically disputed in good faith, the Parties shall endeavor to resolve the disagreement based on the Engagement Documents, evidence of Services performed, and the agreed commercial terms. Where an objection is substantiated by an administrative or calculation error in MNA's invoice, MNA may issue a corrected invoice or an appropriate billing adjustment document. Where a disputed amount is subsequently agreed to be payable by the Client, the Client shall settle such amount in accordance with the agreed resolution or applicable payment terms. The Client shall not unilaterally set off any claims or demands against payment obligations owed to MNA unless such claims have been acknowledged in writing by MNA or established by a binding decision, except where otherwise permitted or required by applicable law. The submission of an invoice dispute shall not extinguish MNA's right to suspend Services under Article 5.10 where amounts remain overdue and are not genuinely disputed in good faith. Nothing in this Article shall diminish the Client's right to bring valid claims under the Engagement Agreement and applicable laws and regulations. Such claims shall remain subject to the liability provisions and limitations under Article 15, to the extent permitted by applicable law.

5.10. Late Payment and Suspension of Services

Where the Client fails to fulfill its payment obligations by the applicable due date, MNA shall have the right to suspend part or all of the Services upon written notice to the Client, without being required to provide any additional payment grace period. For Services requiring advance payment, MNA shall have no obligation to commence or continue performing the Services until the required payment has been effectively received. Any suspension of Services under this Article shall not constitute a breach or delay by MNA and shall not extinguish the Client's payment obligations accrued under the Engagement Agreement. MNA shall not be liable for delays, operational disruptions, or consequences arising from the suspension of Services in accordance with this Article, to the extent permitted by applicable laws and regulations. Performance of the Services may resume once all overdue payment obligations that are not subject to a valid dispute have been settled, subject to MNA's resource availability and adjustments to the performance schedule. Where suspension results in rescheduling, reprocessing, or additional work, MNA shall be entitled to propose adjustments to the fees and Scope of Services. Nothing in this provision shall exclude mandatory legal obligations, including obligations relating to personal data protection and management.

5.11. Payment for Services Already Performed

The expiration, suspension, termination, or modification of an Engagement shall not extinguish the Client's obligation to pay for:

- a. Services performed by MNA up to the effective date of the relevant modification, suspension, or termination;
- b. Deliverables, or portions thereof, that have been completed or substantially performed;
- c. recurring service fees accrued in accordance with the applicable billing periods and agreed commercial terms;
- d. third-party costs or commitments incurred or validly undertaken by MNA for the purposes of the Engagement; and
- e. any other payment obligations accrued under the applicable Engagement Agreement.

The calculation of payment for incomplete work shall take into consideration the nature of the Services, stages of completion, resource allocation, commitments already incurred, and applicable termination provisions.

5.12. Refunds

Unless expressly agreed otherwise in writing or required by applicable laws and regulations, Professional Fees paid to MNA shall be final and non-refundable to the extent attributable to Services performed, milestones achieved, service periods commenced, preparatory work undertaken, or service capacity allocated in accordance with the Engagement Agreement. Discontinuation of the Services, changes in the Client's requirements, project cancellation, or termination of an Engagement at the Client's request shall not, in itself, entitle the Client to any refund, fee reduction, service credit, or release from agreed payment obligations. For Engagements with a fixed term or minimum commitment period, payment obligations shall remain subject to the agreed commercial terms, including the early termination provisions set out in Article 17.2. Where advance payments relate to Services not yet performed and do not constitute capacity fees, minimum commitments, or other amounts lawfully earned by MNA, any applicable refund shall be determined in accordance with the Engagement Agreement and applicable laws and regulations, after accounting for all outstanding payment obligations, Services performed, and costs or commitments incurred. Any refund request must be submitted in writing and may be reviewed by MNA based on the Engagement Documents and relevant evidence of Services performed. Such request shall not automatically suspend any other payment obligations that have become due. Nothing in this provision shall exclude any refund rights or obligations that cannot lawfully be excluded under applicable law.

5.13. Review and Adjustment of Professional Fees

Professional Fees shall be established based on the Scope of Services, work volumes, complexity, resource requirements, commercial assumptions, and service parameters agreed upon when the Engagement Agreement is entered into. For routine, recurring, or ongoing Engagements, MNA shall have the right to review Professional Fees and commercial terms where material changes occur, including but not limited to:

- a. the number of employees, legal entities, locations, organizational units, or service user groups;
- b. transaction volumes, payroll processing volumes, service frequency, or actual workloads;

- c. the complexity of the Client's operations, organizational structures, systems, data, or processes;
- d. changes in applicable laws, regulations, or compliance requirements affecting the performance of the Services;
- e. personnel requirements, service capacity, performance schedules, or work methodologies;
- f. changes in technology, system, licensing, service provider, or External Costs associated with performing the Services; and/or
- g. other circumstances materially differing from the commercial assumptions or parameters underlying the original pricing.

Where the Engagement Documents establish per-employee rates, per-transaction rates, volume-based pricing tiers, usage limits, adjustment formulas, or other pricing adjustment mechanisms, Professional Fee adjustments under such mechanisms shall apply in accordance with the agreed terms without requiring renewed approval for each change in volume or transaction levels. For changes not covered by a previously agreed pricing mechanism, MNA shall have the right to propose adjustments to Professional Fees, Scope of Services, service parameters, and/or performance schedules through the applicable Change Request mechanism. MNA shall have no obligation to accept or perform additional volumes, capacity, complexity, or work beyond the agreed service parameters before the relevant adjustments have been approved in writing. During such review, MNA's obligations under the previously agreed Scope of Services shall continue in accordance with the Engagement Agreement. For the renewal or extension of an Engagement, MNA shall have the right to offer revised Professional Fees and commercial terms. Revised rates shall become effective upon the Client's acceptance or in accordance with a pricing adjustment mechanism previously agreed in the Engagement Documents. Where the Parties are unable to agree on the necessary adjustments, MNA shall have no obligation to provide additional Services beyond its existing commitments. The Parties' rights and obligations relating to ongoing Services shall remain subject to the Engagement Agreement, including the applicable termination provisions and minimum commitment periods. The review or proposal of fee adjustments under this Article shall not, in itself, constitute a breach of the Engagement Agreement by MNA.

5.14. Bank Transfer and Payment Administration Fees

All bank transfer fees, payment administration charges, intermediary bank charges, and other transaction costs arising from the payment method used by the Client shall be borne by the Client, unless expressly agreed otherwise in writing. The Client shall ensure that the funds effectively received by MNA correspond to the amount payable under the relevant invoice, after accounting for any tax withholding or collection lawfully required under applicable laws and regulations. Payments shall be made in the currency, to the bank account, and through the payment mechanism specified in the invoice or Engagement Documents. Any alternative currency or payment method shall require MNA's prior approval. Where MNA approves payment in an alternative currency or through a different payment mechanism, all conversion costs, exchange rate differences, transfer fees, and transaction charges arising from such payment arrangement shall be borne by the Client, unless expressly agreed otherwise in writing. Where the amount received by MNA is lower than the amount properly payable due to transaction charges or exchange rate differences for which the Client is responsible, the shortfall shall remain payable by the Client and must be settled in accordance with MNA's payment notice. Payment shall be deemed completed only when the funds have been effectively received and made available in MNA's official bank account, in accordance with Article 5.3. A transfer receipt, payment instruction, or transaction confirmation that has not resulted in effective receipt of funds shall not, in itself, constitute settlement. The Client shall be responsible for verifying the accuracy of the receiving account and payment instructions. MNA shall not be liable for payment delays, errors, or losses resulting from the use of accounts or instructions not issued or confirmed through MNA's official channels, to the extent such consequences are not caused by MNA's proven acts or breach of obligations. Nothing in this Article shall modify the Parties' respective tax rights and obligations under Article 5.8.

ARTICLE 6 – THIRD-PARTY COSTS AND EXPENSES

6.1. External Costs

Professional Fees shall exclude External Costs, unless expressly stated otherwise in the applicable Engagement Documents.

External Costs may include, but shall not be limited to:

- a. travel, transportation, accommodation, and other expenses relating to the onsite performance of the Services;
- b. licensing, subscription, usage, implementation, or maintenance fees for third-party software and systems, including HRIS, payroll systems, assessment platforms, and other supporting applications;
- c. fees for recruitment platforms, job advertisements, job postings, background checks, assessments, and third-party candidate sourcing services;
- d. fees for legal advisers, tax consultants, notaries, auditors, translators, or other external professionals;
- e. costs relating to venues, facilities, printing, delivery, training materials, and event arrangements;
- f. administrative, transaction, or service fees charged by third-party providers that are necessary for the performance of the Services; and/or
- g. other expenses reasonably required and approved for the performance of the Engagement.

The reference to any third-party product, platform, or service in MNA's Proposal & Quotation or marketing materials shall not, in itself, mean that the cost of procuring or using such product, platform, or service is included in the Professional Fees.

6.2. Approval of External Costs

Unless specifically approved in the Engagement Documents, an agreed budget, or other written approval, MNA shall not incur External Costs chargeable to the Client without obtaining the Client's prior approval. Approval may be provided through email, business communication applications, purchase orders, approval forms, or other verifiable forms of written approval issued by duly authorized persons. Such approval may specify the type of expenditure, service provider, estimated amount, budget limit, or other relevant terms. For recurring expenses, the Parties may agree upon a budget or expenditure limit, in which case separate approval shall not be required for each transaction, provided that the expenditure remains within the approved limit. MNA shall not be obligated to make any purchase, booking, or commitment to a third party before the necessary approval has been obtained.

6.3. Costs Paid Directly by the Client

Where practicable, MNA may request the Client to make payments directly to vendors or other third parties providing the relevant products or services. Where the Client makes payments directly to a third party, the Client shall be responsible for completing such payments, fulfilling its contractual obligations to the relevant provider, and ensuring timely payment. MNA may assist with administrative coordination, communications, or procurement processes to the extent that such activities are included in the agreed Scope of Services. Direct payment by the Client to a third party shall not diminish the Client's responsibility to ensure that the products, licenses, access rights, or services required for the Engagement are available in a timely manner so as not to hinder MNA's performance of the Services.

6.4. External Costs Advanced by MNA

Where MNA, with the Client's approval, advances External Costs for the purposes of an Engagement, the Client shall reimburse MNA for all approved costs lawfully incurred or committed, including related transaction fees and expenses agreed upon or reasonably necessary to carry out the approved expenditure. MNA shall be entitled to issue separate reimbursement invoices or include such amounts in its Professional Fee invoices in accordance with the applicable billing terms. In addition to reimbursement of External Costs, MNA shall be entitled to charge administration, coordination, vendor management, procurement, or other related service fees where such charges are established in the Engagement Documents, a pricing schedule accepted by the Client, or another written agreement. Where the Parties have agreed upon package pricing, management rates, or specific procurement amounts, MNA shall be entitled to invoice in accordance with the agreed pricing structure without being required to disclose its internal margin components, unless expressly agreed otherwise or required by applicable law. The Client's obligation to reimburse approved External Costs lawfully incurred or committed shall remain effective notwithstanding subsequent cancellation, postponement of the Services, or termination of the Engagement, to the extent such costs cannot reasonably be cancelled or recovered and were not caused by a proven breach of MNA's obligations. MNA shall have no obligation to use its own funds to finance the Client's expenditure. Any advance payment made by MNA shall be at MNA's discretion and shall not create an obligation to provide similar financing in the future. Nothing in this Article shall entitle MNA to impose previously unagreed management charges or margins unilaterally or to charge twice for the same cost. Supporting documentation obligations shall remain governed by Article 6.6.

6.5. Advance Funding of External Costs

For External Costs that are material in amount, non-refundable, require advance payment, or involve commitments to third parties, MNA shall be entitled to require the Client to provide the necessary funds before MNA makes any booking, payment, or related commitment. MNA shall not be obligated to use its own funds to finance External Costs on behalf of the Client. Where the Client has not provided the required funds, MNA shall have the right to defer procurement or any activities dependent on such expenditure without being deemed to have caused a delay or breached the Engagement Agreement. Any impact on timelines, Deliverables, or performance of the Services resulting from delayed funding shall be addressed in accordance with the provisions governing delays attributable to the Client.

6.6. Supporting Evidence and Documentation of Costs

Upon the Client's reasonable request, MNA shall provide available supporting evidence of External Costs paid in advance by MNA. Such evidence may include vendor invoices, receipts, payment confirmations, booking confirmations, or other supporting documents reasonably demonstrating the expenditure incurred. The unavailability of a particular document format from a third party shall not, in itself, extinguish the Client's obligation to reimburse costs that have been approved and can reasonably be substantiated. MNA shall not be obligated to disclose internal commercial information, confidential third-party agreements, or other proprietary information that is not relevant to substantiating the Client's expenses.

6.7. Changes and Cancellations by the Client

Any modification, postponement, rescheduling, or cancellation of bookings, procurement arrangements, service usage, or third-party commitments made pursuant to the Client's instructions or approval shall remain the Client's commercial responsibility. The Client shall bear all costs lawfully arising from such changes or cancellations, including cancellation charges, rescheduling fees, non-refundable booking costs, vendor administration fees, price differences, and payment obligations to third parties approved or lawfully committed for the purposes of the Engagement, to the extent such costs do not arise from a proven breach of MNA's obligations. Any refund, cancellation of charges, or service credit provided by a third party shall be subject entirely to the relevant provider's terms. MNA does not warrant that requests for cancellation, rescheduling, refunds, or fee reductions will be accepted by third parties. At the Client's request, MNA may assist with cancellation coordination, rescheduling, or refund requests, subject to MNA's approval. Such assistance shall not require MNA to incur additional costs, advance payments, provide compensation, or pursue disputes with third parties, unless expressly agreed otherwise or required by applicable law. Where such assistance involves additional work outside the agreed Scope of Services, MNA shall have the right to propose additional Professional Fees, subject to the Client's approval. Changes or cancellations by the Client shall not, in themselves, release the Client from payment obligations already accrued to MNA or from agreed commercial commitments under the Engagement Agreement. Any impact on the Scope of Services, schedules, Deliverables, or resource allocation arising from such changes or cancellations shall be governed by the applicable Change Request provisions. Nothing in this Article shall exclude reasonable mitigation obligations under Article 15.7 or applicable law, to the extent relevant to the circumstances and each Party's obligations.

6.8. Changes in Third-Party Pricing

Prices, rates, subscription fees, licensing fees, usage charges, and service fees imposed by vendors or other third parties may change from time to time in accordance with the relevant providers' terms. Any third-party pricing estimate or information communicated by MNA shall be based on the information available at the time of communication and shall not constitute a guarantee that such pricing will remain available until the relevant purchase, booking, renewal, or third-party commitment is made. Where a price change materially affects External Costs or the performance of the Services, MNA shall have the right to notify the Client and request approval of the necessary cost adjustments before proceeding with the relevant purchase or commitment. Where the Engagement Documents establish previously agreed rates, price variation tolerances, adjustment formulas, or mechanisms for charging External Costs, cost adjustments may apply in accordance with such mechanisms without requiring renewed approval for each price change. Where a price increase exceeds the approved budget or amount and is not covered by an agreed adjustment mechanism, MNA shall have no obligation to make purchases, bookings, license renewals, or third-party commitments until the Client has provided additional approval and the required funding in accordance with the applicable payment terms. Any postponement of procurement or activities dependent upon such additional approval or funding shall not constitute delay or breach by MNA, provided that MNA has fulfilled the relevant notification obligations and such postponement was not caused by MNA's own breach of obligation. Any resulting impact on timelines, Deliverables, resource allocation, or work methodologies may be addressed through schedule adjustments or the applicable Change Request mechanism under the Engagement Agreement. MNA shall have no obligation to bear, subsidize, or absorb increases in External Costs allocated to the Client under the Engagement Agreement. Nothing in this Article shall entitle MNA to unilaterally increase Professional Fees or fixed package prices where the relevant third-party costs have been expressly included in a fixed price without an adjustment mechanism. Any such changes shall remain subject to the agreed commercial terms, including Article 5.13.

6.9. Taxes and Other Third-Party Charges

Any taxes, levies, service charges, administrative fees, transaction fees, or other expenses directly associated with the purchase of third-party products or services may form part of External Costs, provided that they comply with applicable laws and regulations and the agreed commercial arrangements. The allocation of taxes or third-party charges shall not result in the same costs being charged to the Client more than once. The tax treatment of MNA's Professional Fees shall remain subject to the provisions governing taxes under Article 5 of these Terms.

6.10. Use of Third-Party Systems, Licenses, and Services

Where the performance of the Services involves third-party systems, software, platforms, licenses, or services, the rights and obligations relating to the use of such products or services shall be subject to the terms and conditions established by the relevant providers. Unless expressly agreed otherwise, MNA does not guarantee uninterrupted availability, performance, security, continuity, or any particular functionality of third-party products or services that are beyond MNA's reasonable control. The Client shall be responsible for complying with the terms of use, licensing requirements, and payment obligations directly applicable to the Client as a customer or user of third-party products. Where the use of third-party services involves the disclosure or processing of Client Data, including personal data, the Parties shall observe the applicable confidentiality, information security, and personal data protection requirements under these Terms and applicable laws and regulations. This provision shall not diminish MNA's responsibility for its own errors or negligence in selecting, managing, or using third parties, to the extent that such activities form part of MNA's obligations under the Engagement Agreement.

6.11. No Obligation to Bear Third-Party Costs

Nothing in these Terms shall be construed as requiring MNA to bear, subsidize, or absorb External Costs incurred for the benefit of the Client, unless such costs have been expressly included in the Professional Fees or otherwise agreed upon in writing. MNA shall not be deemed obligated to procure, renew subscriptions, extend licenses, or maintain third-party services following the expiration or termination of an Engagement, unless such obligations have been expressly agreed upon by the Parties. Where the suspension or termination of an Engagement requires the transfer of access rights, changes to account administration, or arrangements relating to third-party subscriptions, the Parties shall coordinate reasonably, taking into account account ownership, provider terms, data protection requirements, and any outstanding payment obligations.

ARTICLE 7 – OBLIGATIONS OF MNA

7.1. Performance of Services

MNA shall perform the Services in accordance with the Scope of Services, Deliverables, service parameters, timelines, and other terms agreed by the Parties under the applicable Engagement Agreement. MNA's obligations shall be limited to the Services and responsibilities expressly included in the agreed Scope of Services. In performing the Services, MNA shall comply with the applicable Engagement Documents, including their provisions concerning methods of performance, service schedules, volume limits, dependencies on the Client, and coordination mechanisms.

7.2. Professional Standards

MNA shall perform the Services professionally, exercising reasonable care, competence, diligence, and judgment appropriate to the nature and complexity of the Services. MNA shall use knowledge, experience, working methods, and resources reasonably appropriate to fulfill its obligations under the Engagement Agreement. MNA shall not be required to guarantee any particular business, financial, operational, employment-related, or other outcome unless such outcome is expressly identified as a Deliverable, service standard, or measurable obligation in the Scope of Services. The absence of any guarantee of particular outcomes shall not diminish MNA's obligation to perform the Services according to the agreed professional standards and contractual obligations.

7.3. Suitably Qualified Personnel

MNA shall have the right to select, assign, allocate, and replace personnel, consultants, associates, specialists, subcontractors, or other professionals engaged in performing the Services based on MNA's professional judgment, operational requirements, and resource availability. Unless expressly agreed otherwise in the Engagement Documents, the Client shall have no right to determine MNA's internal team composition, require the participation of particular personnel, demand approval of each personnel assignment or replacement, or restrict MNA's engagement of supporting professionals. MNA shall use personnel whose competencies are reasonably appropriate to the nature of their assigned work. Personnel replacements, changes in team composition, or adjustments to resource allocation shall not, in themselves, constitute a breach of the Engagement Agreement, provided that they do not materially diminish MNA's ability to fulfill its agreed obligations. Where the Engagement Documents specifically require the participation of particular personnel, their assignment and replacement shall be governed by the expressly agreed terms. Where designated personnel become unavailable for reasonable reasons, MNA may propose replacement personnel with reasonably comparable qualifications, subject to any applicable approval requirements under the Engagement Documents. MNA may engage associates, subcontractors, or external professionals to perform portions of the Services, to the extent permitted under the Engagement Agreement and applicable laws and regulations. MNA shall remain responsible for fulfilling its agreed Service obligations, while any claims against MNA shall remain subject to the liability provisions and limitations under Article 15, to the extent permitted by applicable law. The involvement of personnel and supporting parties shall remain subject to applicable confidentiality, information security, personal data protection, and specific approval requirements under the Engagement Agreement, Article 12, and applicable laws and regulations. Client requests for particular personnel, additional personnel, personnel replacements not arising from material nonconformity with agreed obligations, or dedicated personnel outside the Scope of Services may be treated as Change Requests, subject to MNA's approval and additional Professional Fees. Unless expressly agreed otherwise, nothing in the Engagement Agreement shall require any particular director, shareholder, founder, or senior professional of MNA to be personally involved in all or any part of the performance of the Services.

7.4. Coordination and Performance Updates

Coordination, communications, progress reporting, and escalation mechanisms relating to the performance of the Services shall be conducted in accordance with the Scope of Services, schedules, and service parameters expressly agreed upon in the Engagement Documents. MNA shall have the right to determine appropriate communication and coordination methods for performing the Services, provided that such methods do not conflict with agreed arrangements. Unless expressly agreed otherwise, MNA shall have no obligation to provide specially formatted progress reports, additional recurring meetings, daily status updates, or coordination support outside the agreed service hours or schedules. Requests by the Client for additional reports, special meetings, presentations, impact assessments, documentation, or other coordination activities outside the agreed Scope of Services may be treated as additional Services, subject to MNA's approval and separate Professional Fees. Where MNA becomes actually aware of circumstances that may materially affect the performance of its obligations under the Engagement Agreement, MNA shall notify the Client within a reasonable time after obtaining sufficient information to describe such circumstances. Such notification may be provided through written correspondence or other agreed communication channels and shall not, in itself, require MNA to conduct additional investigations, prepare recovery plans, allocate additional resources, or perform activities outside the agreed Scope of Services. MNA shall have no obligation to continuously monitor or verify the Client's operations, internal changes, or management decisions outside the Scope of Services. The Client shall remain responsible for providing the information, instructions, decisions, and approvals necessary for the timely performance of the Services. Any resulting changes to the Scope of Services, Deliverables, schedules, service parameters, or Professional Fees shall follow the applicable Change Request mechanism and require the Parties' approval in accordance with the Engagement Agreement. Nothing in this Article shall diminish any specific notification or action obligations expressly provided elsewhere in these Terms or required by applicable laws and regulations, including personal data protection requirements.

7.5. Confidentiality and Information Security

MNA shall preserve the confidentiality of Confidential Information and Client Data received, accessed, or processed in providing the Services, in accordance with these Terms and applicable laws and regulations. MNA shall implement reasonable technical and organizational safeguards, appropriate to the nature and risk level of the information, against unauthorized access or disclosure, loss, misuse, or unlawful processing. Access to Confidential Information and Client Data shall be limited to personnel or other parties who reasonably need such access to fulfill MNA's obligations under the Engagement Agreement. MNA shall not use Confidential Information or Client Data for purposes other than performance of the Services, fulfillment of contractual obligations, or other purposes with a lawful basis under these Terms and applicable laws and regulations. Further confidentiality and personal data protection requirements are set out in Articles 11 and 12.

7.6. Compliance with Laws and Regulations

MNA shall comply with laws and regulations applicable to MNA and the activities for which it is responsible in providing the Services. MNA shall observe licensing requirements, professional authorizations, and business activity restrictions relevant to the Services performed. Where particular work legally requires a license, certification, professional authorization, or participation by a specified professional, such work may only be performed in accordance with the applicable legal requirements. MNA shall not automatically assume responsibility for the Client's overall legal, tax, employment, or operational compliance unless compliance review, monitoring, or related support is expressly within the Scope of Services. Where the Services include particular advisory or compliance support, MNA shall perform it professionally in accordance with the agreed scope and standards; final decisions and actions within the authority of the Client's management shall remain the Client's responsibility.

7.7. Conflicts of Interest

MNA is an independent professional services provider and shall not be subject to an exclusive relationship with the Client unless expressly agreed otherwise in writing in the Engagement Documents. MNA shall have the right to provide Services to other parties, including companies operating in the same industry, conducting similar business activities, or competing with the Client, provided that doing so does not breach confidentiality, data protection, expressly agreed contractual restrictions, or applicable legal obligations. MNA's professional relationship with another company operating in the same industry or competing with the Client shall not, in itself, constitute a conflict of interest. MNA shall have no obligation to disclose the identities of other clients, Engagement details, commercial information, or third-party Confidential Information, unless required by applicable law or with the necessary consent. Where MNA becomes actually aware of a material conflict of interest directly affecting its objectivity, professional independence, information confidentiality, or ability to fulfill particular obligations under an Engagement, MNA shall notify the Client within a reasonable time, to the extent such notification is permitted under applicable confidentiality obligations and laws. MNA shall have the right to propose appropriate measures to manage conflicts of interest, including personnel separation, information access restrictions, adjustments to the Scope of Services, or other reasonably necessary safeguards. Where a material conflict of interest cannot reasonably be managed and materially prevents MNA from performing its obligations, MNA may exercise its suspension or termination rights in accordance with the Engagement Agreement and applicable laws and regulations. Any request for exclusivity, restrictions on serving particular companies, or limitations on MNA's business activities must be expressly agreed in writing, including the scope of restriction, duration, geographic area or groups of companies covered, and applicable commercial terms. Nothing in this Article shall authorize MNA to use or disclose Confidential Information, Client Data, or Client Materials for the benefit of other clients without a lawful basis or appropriate authorization.

7.8. Use of Client Assets, Systems, and Property

Where the Client provides original documents, devices, user accounts, access credentials, system access, data, or other property for the Services, MNA shall use them reasonably and solely for the relevant Engagement. MNA shall observe applicable limits of authority, security policies communicated by the Client, and access restrictions relevant to the Services. MNA shall not grant unauthorized persons access to the Client's systems, accounts, or property. If MNA becomes aware of loss, misuse, unauthorized access, or another material incident affecting Client assets or access under MNA's control, it shall inform the Client within a reasonable time, taking account of the nature of the incident and applicable information protection requirements. Once the need for use ends or the Engagement terminates, MNA shall return physical assets, cease use of access rights, or take other reasonably necessary action in accordance with the Client's instructions and applicable terms. The return, retention, or deletion of Client Data shall remain subject to the confidentiality and personal data protection provisions of these Terms.

7.9. No Action Beyond Granted Authority

Unless expressly authorized in writing by the Client, MNA shall have no authority to make commitments, sign contracts, assume obligations, issue binding statements, or act on the Client's behalf toward employees, vendors, regulators, or other third parties. Where the Services involve HR administration, payroll, remuneration, industrial relations, or employment operations, MNA shall act within the agreed limits of authority, instructions, and approval mechanisms. MNA's participation in drafting, reviewing, recommending, or processing any document or transaction shall not itself grant MNA authority to make final decisions on behalf of the Client. Any special authority granted to MNA to act on behalf of the Client must be documented in writing, identifying its scope, limits, grantor, and duration.

7.10. Documentation and Delivery of Deliverables

MNA shall deliver the Deliverables in the type, format, medium, schedule, and specifications defined in the agreed Scope of Services. Deliverables may be submitted by email, electronic storage, Client systems, physical documents, or other methods agreed by the Parties. Unless expressly agreed otherwise, MNA shall not be required to provide internal working papers, internal analysis notes, unused drafts, proprietary formulas, particular source files, internal working methods, MNA's base templates, or other materials used to prepare the Deliverables. Ownership, usage rights, review, revisions, and acceptance of Deliverables shall be governed by the further provisions of these Terms.

7.11. Handling Errors and Material Issues

Where an error or material nonconformity in the performance of the Services is alleged, MNA shall be entitled to review the matter based on the agreed Scope of Services, available information, and supporting evidence. Where a material error or nonconformity is proven to have been directly caused by MNA in the performance of its agreed obligations, MNA shall undertake reasonably necessary corrective action limited to the affected portion of the Services, using methods and schedules determined by MNA according to the nature of the issue and resource availability. Corrections of errors proven to be attributable to MNA shall not be subject to additional Professional Fees, provided that such corrections are limited to work falling within MNA's obligations under the agreed Scope of Services. Such corrective obligations shall not include repeating the entire Engagement, expanding the Scope of Services, accommodating changes in the Client's requirements, or performing additional work not directly necessary to correct the proven error. MNA shall have no obligation to undertake corrections or reprocessing arising from inaccurate Client Data, changes in instructions, approvals, decisions, or actions of the Client or third parties, unless separately agreed as additional Services. Any claim for losses arising from errors or nonconformities in the performance of the Services shall remain subject to the limitations of liability set out in Article 15, to the extent permitted by applicable laws and regulations.

ARTICLE 8 – OBLIGATIONS OF THE CLIENT

8.1. Cooperation and Support

The Client shall provide the cooperation, information, access, and support reasonably necessary for MNA to perform the Services under the agreed Scope of Services, timelines, service parameters, and Engagement Agreement. The Client shall endeavor to ensure that its personnel, PIC, management, and relevant stakeholders provide the required support. The Client shall be responsible for internal coordination, designation of authorized persons, and obtaining internal decisions or approvals necessary for performance of the Services. Where participation by the Client's departments, units, branches, affiliates, or other organizational parties is required, the Client shall facilitate their involvement in accordance with the agreed requirements.

8.2. Provision of Data, Documents, and Information

The Client shall timely provide MNA with all data, documents, information, access, explanations, and other materials reasonably required to perform the Services. The Client shall be responsible for the accuracy, completeness, consistency, currency, and legality of the information and Client Data provided to MNA. Client submissions shall comply with the formats, schedules, and other reasonable requirements communicated for the Services. The Client shall promptly inform MNA upon becoming aware of any inaccurate, incomplete, changed, or potentially consequential information that may affect analyses, Deliverables, calculations, recommendations, or performance. Where Client Data requires cleansing, reconciliation, reconstruction, additional verification, or material adjustment before use, such work may be treated as additional Services to the extent excluded from the Scope of Services. This shall not diminish MNA's duty to work professionally and inform the Client of material discrepancies reasonably identified during performance.

8.3. Rights and Authority over Data and Materials

The Client warrants that it holds the rights, authority, permissions, consents, and/or other lawful basis necessary to provide Client Data, documents, materials, system access, and other information to MNA for the Services. Where Client Data includes personal data of employees, candidates, former employees, or others, the Client shall ensure that its collection, use, disclosure, and grant of access to MNA have a lawful processing basis under applicable laws and regulations. The Client shall not direct MNA to use, access, disclose, or process data or materials in a manner infringing third-party rights or applicable laws and regulations. The Client shall inform MNA of usage restrictions, special confidentiality arrangements, or specific processing requirements materially relevant to the Client Data provided. Personal data protection and allocation of data processing responsibilities are further governed by Article 12.

8.4. PIC and Stakeholders

The Client shall appoint at least one PIC with sufficient access to relevant information, personnel, and stakeholders and the capacity to coordinate internally in connection with the Engagement. The Client's PIC shall coordinate provision of data, instructions, information, requests, feedback, and operational approvals required for performance. The Client shall ensure that the PIC possesses appropriate authority or access to authorized decision-makers. Where a decision requires special authority, the Client shall identify the authorized person and applicable approval mechanism. The Client shall ensure availability of stakeholders required for interviews, workshops, meetings, reviews, clarifications, approvals, and other agreed activities. Changes to the PIC or approval authority shall be notified to MNA in writing within a reasonable time.

8.5. Consolidation of Instructions and Feedback

The Client shall be responsible for internal coordination and ensuring that all instructions, decisions, comments, requests, and feedback communicated to MNA have been consolidated and received the necessary internal approvals. Unless expressly agreed otherwise, MNA shall be entitled to rely upon written instructions, information, decisions, and confirmations provided by the Client's PIC or other persons designated and authorized by the Client in accordance with the Engagement Agreement. The Client shall be responsible for the consistency and validity of instructions provided through such authorized persons. MNA shall have no obligation to independently verify each of the Client's internal approval processes, except where circumstances reasonably indicate that an instruction is unauthorized, conflicts with previously communicated authority restrictions, or is unlawful. Where MNA receives conflicting, unclear, or insufficiently authorized instructions, decisions, or feedback, MNA shall have the right to request written clarification and defer performance of the affected work until the Client provides clear and lawful instructions or decisions. Any postponement based on such circumstances shall not constitute delay or breach by MNA, provided that it is

exercised reasonably and is not caused by MNA's own breach of obligations. Affected performance schedules, milestones, and resource allocations may be adjusted in accordance with the Engagement Agreement. The Client shall be responsible for resolving differences in opinions, interests, instructions, and decisions among its personnel, management, and internal stakeholders. MNA shall have no obligation to mediate or resolve the Client's internal disputes unless expressly included in the Scope of Services. Any changes to instructions, decisions, or feedback resulting in additional work, modifications to Deliverables, or repetition of work previously performed in accordance with earlier instructions may be treated as Change Requests, subject to MNA's approval and adjustments to Professional Fees and performance schedules. MNA shall not be liable for consequences directly caused by conflicting, incomplete, delayed, or subsequently withdrawn Client instructions, provided that MNA has fulfilled its obligations under the Engagement Agreement and has not committed a proven breach of its obligations. Nothing in this Article shall authorize the Client's PIC to provide final approval for transactions, payroll payments, remuneration changes, or other actions specifically requiring approval by authorized officers under Article 8.6. Any claim against MNA arising under this Article shall remain subject to the limitations of liability set out in Article 15, to the extent permitted by applicable law.

8.6. Review, Decisions, and Approvals

The Client shall be responsible for reviewing and providing all necessary decisions, instructions, feedback, approvals, or clarifications in a complete, clear, and timely manner in accordance with the schedules and procedures established in the Engagement Documents. Unless otherwise specified in the Engagement Documents, the Client shall provide written responses to requests for decisions, clarifications, or operational approvals within no more than 5 (five) Business Days after receipt of the relevant request, or within another period specifically agreed for time-sensitive activities. The Client shall ensure that all decisions and approvals are provided by personnel or officers holding the required authority and that all necessary internal approvals have been obtained before such decisions or approvals are communicated to MNA. Where the Client fails to provide a decision, approval, or clarification within the applicable period, MNA shall have the right to defer performance of the affected work dependent upon such response until the required instructions or decisions have been lawfully received. Such postponement shall not constitute delay or breach by MNA, provided that it is exercised reasonably and is not caused by MNA's own breach of obligations. Affected performance schedules, milestones, and resource allocations may be adjusted based on the circumstances and MNA's resource availability in accordance with the Engagement Agreement. Any additional work, rescheduling, or rework required as a result of delayed or changed Client decisions outside the agreed Scope of Services may be treated as a Change Request and may incur additional Professional Fees, subject to the Parties' agreement. Delays in the Client's review or approval shall not, in themselves, extinguish accrued payment obligations, alter invoice due dates, or extend previously agreed contractual terms or minimum commitment periods. For the acceptance of Deliverables, the review, objection, and deemed acceptance mechanisms shall remain governed by Article 10. For transactions or actions requiring the Client's final authorization under the Engagement Agreement or applicable law, including payroll payments, remuneration changes, employment decisions, and financial transactions, the Client's silence shall not constitute approval to execute such transactions or actions. MNA shall have no obligation to execute transactions or actions requiring final authorization until valid approval has been received. Any impact of delayed Client approvals on the performance of the Services shall be governed by the allocation of responsibility under the Engagement Agreement, to the extent not caused by a proven breach of MNA's obligations. Nothing in this Article shall diminish MNA's applicable legal obligations or expressly agreed contractual obligations that are not dependent upon the Client's decisions or approvals.

8.7. Client Decisions and Implementation

The Client shall be responsible for all management, business, employment, organizational, financial, and operational decisions made based on or taking into account MNA's Services or Deliverables. Unless implementation is specifically included in the Scope of Services, the Client shall be responsible for adopting, communicating, implementing, supervising, and maintaining all policies, systems, processes, recommendations, or Deliverables provided by MNA. Decisions on hiring, transfers, promotions, remuneration, discipline, termination of employment, organizational structure, and other company policies shall remain with the Client as the party holding management authority or the relevant legal relationship. MNA's involvement in drafting, analysis, recommendations, assistance, coordination, or implementation support shall not itself transfer decision-making authority from the Client to MNA. Any specific authority for MNA to take action on the Client's behalf must be expressly documented in writing, subject to applicable limits of authority and laws and regulations.

8.8. Client Compliance with Laws and Regulations

The Client shall ensure that its business activities, management decisions, policies, employment actions, use of Deliverables, and operations comply with applicable laws and regulations. The Client shall retain responsibility for legal obligations arising from its status as employer, business operator, manager of activities, or other legally responsible party. Such obligations may include payment of wages, allowances, compensation, social security contributions, tax withholding and remittance, employment reporting, and fulfillment of employee entitlements, as applicable. MNA's advice, recommendations, calculations, documentation, or Deliverables shall not themselves transfer the Client's authority or legal responsibility for decisions or actions undertaken by the Client. Where an action requires the opinion, authorization, representation, or services of a licensed profession or other authorized person, the Client shall obtain that professional support unless it is expressly included in the Scope of Services. Where MNA is specifically engaged to perform compliance-related activities, its responsibility shall remain governed by the Scope of Services and agreed professional standards.

8.9. Access, Systems, and Facilities

Where necessary, the Client shall provide reasonably required access to premises, systems, applications, documents, facilities, or internal resources as agreed. The Client shall grant access rights appropriate to the required work and authority, including arranging, modifying, or revoking access when necessary. The Client shall remain responsible for system administration, subscriptions, licenses, internal authorizations, and facilities or equipment allocated to it under the Engagement Agreement. Where Services use an HRIS, payroll system, attendance application, or other platform owned or used by the Client, the Client shall provide the access, configuration information, and reasonable support required by the Scope of Services. System disruptions, delayed access, license limitations, or unavailable facilities beyond MNA's control may justify adjustments to timelines or service schedules based on their effects. Each Party shall continue to fulfill its own information security and data protection obligations.

8.10. Payment

The Client shall pay Professional Fees, External Costs, reimbursements, and other payment obligations under these Terms, the Engagement Documents, invoices, and applicable commercial arrangements. The Client shall provide accurate billing administration information and conduct the internal coordination necessary to ensure payment by the due date. The Client's payment obligations shall remain in effect for Services performed, service periods provided, and other obligations accrued under the Engagement Agreement. Delays in the Client's internal payment administration or approval shall not automatically modify the agreed due date. Payment, invoice disputes, late payment, and suspension of Services are governed by Article 5.

8.11. Onsite Working Conditions

Where the performance of the Services requires MNA personnel to attend the Client's offices, facilities, operational sites, projects, or other workplaces under the Client's control or management, the Client shall be responsible for providing reasonably safe access, facilities, and working conditions appropriate for the agreed Services. The Client shall inform MNA in advance of relevant occupational health and safety hazards, security requirements, access restrictions, induction procedures, personal protective equipment requirements, medical requirements, and other specific conditions applicable to the location and activities involved. The Client shall be responsible for managing and controlling risks associated with the physical conditions, facilities, equipment, and operational activities under its authority or control, without prejudice to occupational health and safety obligations legally imposed upon MNA. MNA shall ensure that its personnel comply with reasonably communicated safety and security procedures relevant to the activities performed and consistent with applicable laws and regulations. Unless expressly agreed otherwise, the provision of special facilities, access permits, mandatory inductions, Client-provided safety escorts, or location-specific requirements falling within the Client's responsibilities shall remain the Client's obligation. The allocation of responsibility and costs for personal protective equipment, special medical examinations, training, certifications, or additional facilities beyond the original commercial assumptions shall be determined in accordance with applicable legal obligations and the agreed commercial arrangements. Where MNA reasonably determines that site conditions, operational activities, or safety requirements present an unacceptable risk to its personnel,

MNA shall have the right to decline access, temporarily cease, or defer affected activities until such risks have been adequately addressed. MNA shall also have the right to propose changes to the method of performance, including remote delivery, alternative locations, rescheduling, or adjustments to the Scope of Services where onsite performance cannot be undertaken safely or in accordance with applicable requirements. Any postponement or change in performance methods arising from site conditions or the Client's failure to fulfill obligations within its responsibility shall not constitute delay or breach by MNA, provided that MNA acts reasonably and such circumstances are not caused by MNA's own breach of obligations. Where site requirements, schedule changes, travel arrangements, or additional measures requested by the Client result in work or costs beyond the agreed Scope of Services, MNA shall have the right to propose adjustments to schedules, External Costs, or Professional Fees in accordance with the applicable mechanisms under the Engagement Agreement. MNA shall not be liable for operational disruptions, facility limitations, access restrictions, or site conditions beyond its reasonable control, to the extent that the resulting losses or delays are not caused by a proven breach of MNA's obligations. Each Party shall remain responsible for its own acts, omissions, and occupational health and safety, employment, and other legal obligations imposed upon it under applicable laws and regulations. Any claim against MNA in connection with onsite Services shall remain subject to the limitations of liability under Article 15, to the extent permitted by applicable law.

8.12. Client Responsibilities for Payroll and HR Administrative Transactions

Where the Services cover payroll processing, remuneration or benefits administration, BPJS, employee data management, HRIS updates, or other employment administration transactions, the Client shall provide the necessary data, parameters, instructions, and approvals accurately, completely, and on time. The Client's responsibilities shall include, where applicable:

- a. determining and approving remuneration structures, salary components, allowances, deductions, incentives, overtime, benefits, and other payment policies;
- b. providing employee, attendance, leave, overtime, status change, transfer, hiring, termination, and other processing information;
- c. ensuring that data and instructions undergo the necessary internal review and approval before submission to MNA;
- d. reviewing payroll calculations or administrative transactions supplied by MNA;
- e. providing final approval of payroll, payment lists, remuneration changes, and other transactions requiring Client authorization;
- f. making funds available and paying wages, benefits, taxes, social security contributions, and other financial obligations, unless another lawful execution arrangement is expressly agreed;
- g. ensuring that a PIC or authorized officer is available for clarifications and approvals according to agreed schedules; and
- h. submitting corrections, changes, or objections before the applicable final approval deadline.

The Client shall comply with the data submission cut-offs and approval schedules specified in the Engagement Documents. Where data, instructions, or approvals are submitted after the cut-off, MNA may propose processing in the next period or special handling by agreement of the Parties, taking relevant statutory deadlines into account. Final approval by the Client shall not extinguish MNA's responsibility for its own errors or negligence in performing work required under the Engagement Agreement. Reprocessing requested by the Client due to changed data, decisions, or instructions after approval may be subject to additional fees under the Change Request provisions.

8.13. Consequences of Client Noncompliance

Where the Client fails, delays, or incompletely fulfills its obligations under the Engagement Agreement, including the provision of required data, information, access, facilities, instructions, decisions, approvals, or payments, and such circumstances affect the performance of the Services, MNA shall have the right to take one or more of the following actions as appropriate:

- a. defer part or all of the affected activities, transactions, processing, or delivery of Deliverables;
- b. adjust timelines, milestones, performance schedules, and work priorities;
- c. require fulfillment of outstanding obligations, clarifications, data, instructions, decisions, or approvals before resuming the affected work;
- d. review and adjust personnel allocation, service capacity, and resource availability;
- e. propose adjustments to the Scope of Services, Professional Fees, or performance schedules through the applicable Change Request mechanism where additional work is required; and/or
- f. exercise its suspension or termination rights in accordance with the Engagement Agreement.

MNA shall notify the Client within a reasonable time of circumstances obstructing the performance of the Services, to the extent such circumstances are known to MNA and notification is required under the Engagement Agreement or applicable law. Any delay, postponement, or failure to perform affected portions of the Services directly caused by the Client's failure to fulfill its obligations shall not constitute a breach of the Engagement Agreement by MNA, provided that MNA has not contributed to such circumstances through its own breach of obligations. MNA shall have no obligation to continuously maintain affected personnel allocations or service capacity while the Client's obligations remain unfulfilled. Resumption of the affected work may be scheduled according to MNA's resource availability and the terms of the Engagement Agreement. Any request for expedited performance, rescheduling, reprocessing, additional work, or other adjustments arising from the Client's failure to fulfill its obligations may be treated as additional Services, subject to MNA's approval and agreement on the relevant Professional Fees. Postponement of work resulting from Client noncompliance shall not, in itself, extinguish accrued payment obligations, alter invoice due dates, or release the Client from agreed minimum commitment periods or other commercial obligations. MNA shall not be liable for losses, operational delays, penalties, sanctions, or other consequences to the extent directly caused by the Client's failure to fulfill its obligations and not attributable to a proven breach of MNA's obligations. The exercise of MNA's rights under this Article shall remain subject to applicable notification requirements, reasonable loss mitigation obligations, personal data protection requirements, and other mandatory legal obligations that cannot lawfully be excluded. Any claim against MNA relating to the circumstances described in this Article shall remain subject to the limitations of liability under Article 15, to the extent permitted by applicable law.

ARTICLE 9 – CHANGES TO THE SCOPE OF SERVICES

9.1. Change Requests

The Scope of Services, Deliverables, work volumes, service parameters, performance schedules, and other obligations established in the Engagement Documents shall constitute the basis and limits of MNA's obligations in performing the Services. Any request, instruction, or circumstance resulting in a modification, addition, reduction, expansion, or adjustment to the agreed terms may be treated as a Change Request, subject to the provisions governing Minor Changes under Article 9.4. Change Requests may be proposed by either the Client or MNA and may include, without limitation:

- a. additions, reductions, or modifications to activities, work, or Deliverables;
- b. changes in the number of employees, legal entities, locations, departments, positions, participants, or organizational units covered by the Services;
- c. changes in transaction volumes, document counts, payroll frequency, consultation sessions, or recurring service parameters;
- d. changes in performance methods, schedules, milestones, deadlines, or work priorities;
- e. changes to Client data, assumptions, requirements, decisions, or instructions requiring additional work, reassessment, or reprocessing;
- f. requests for onsite services, out-of-hours support, expedited performance, or additional personnel;
- g. requests for revisions, adjustments, or enhancements to Deliverables beyond the agreed specifications, review periods, or correction obligations; and/or
- h. other changes affecting resources, service capacity, complexity, risks, costs, or the Parties' responsibilities.

MNA shall have no obligation to accept or perform additional work or modifications beyond the agreed Scope of Services before the necessary approvals have been obtained in accordance with Article 9.3, unless such changes are already covered by a previously agreed pricing or adjustment mechanism. Client requests, instructions, comments, or operational approvals shall not, in themselves, expand MNA's obligations or modify Professional Fees unless the applicable approval requirements under the Engagement Agreement have been satisfied. MNA's performance of additional work on any particular occasion shall not be construed as an agreement to provide similar work on a recurring basis, permanently expand the Scope of Services, or waive MNA's right to require approval and additional fees on subsequent occasions. Any reduction in service volumes, activities, or requirements requested

by the Client shall not automatically reduce Professional Fees, modify minimum commitment periods, or cancel agreed payment obligations. Such adjustments shall remain subject to the applicable commercial terms and approval procedures. MNA shall have the right to assess the impact of any Change Request on costs, schedules, resources, and contractual obligations and to reject changes that cannot reasonably be performed due to capacity, competence, risk, or applicable legal requirements. Corrections of proven material errors or nonconformities attributable to MNA under the agreed Scope of Services shall remain governed by Article 7.11 and shall not be classified as chargeable additional work solely under this Article. The implementation of Change Requests shall remain subject to the further provisions of Article 9, including approval procedures, Minor Changes, additional work, and adjustments to recurring service volumes and parameters.

9.2. Assessment of Change Impacts

MNA shall have the right to conduct a preliminary assessment of any Change Request based on available information, the nature of the work, resource capacity, and MNA's professional and commercial judgment. The assessment of a Change Request may include, where relevant:

- a. changes to the Scope of Services and required activities;
- b. changes to Deliverables, specifications, or work products;
- c. impacts on timelines, milestones, or completion targets;
- d. adjustments to Professional Fees and/or External Costs;
- e. changes in work volumes, service parameters, or Service Level Agreements;
- f. additional personnel, performance methods, capacity, and resource requirements; and/or
- g. changes to assumptions, risks, allocation of responsibilities, or other performance terms.

MNA shall have the right to request the Client to provide necessary data, documents, clarifications, decisions, and supporting information before or during the assessment process. The Client shall be responsible for the completeness, accuracy, and timely provision of such information. A preliminary assessment may be conducted based on available information without requiring MNA to undertake independent verification, audits, investigations, testing, simulations, or detailed technical analysis, unless such activities are included in the Scope of Services or separately agreed. Where a Change Request requires additional studies, feasibility assessments, data collection or reconciliation, development of alternative solutions, redesign, or other activities exceeding a reasonable preliminary commercial assessment, MNA shall have the right to offer such activities as additional Services subject to separate Professional Fees. MNA shall have no obligation to commence detailed assessments or additional preparatory work before the applicable Scope of Services, fees, and performance arrangements have been approved in accordance with the Engagement Agreement. Any estimates of fees, resource requirements, schedules, or change impacts communicated during the assessment stage shall be indicative and based on available information and assumptions, unless expressly identified as a binding offer with a specified validity period. MNA shall have the right to revise such estimates where information, assumptions, work requirements, or performance conditions change before the Change Request receives written approval. MNA shall have the right to accept, reject, or propose alternatives to any Change Request based on professional judgment, resource capacity, commercial feasibility, risks, or applicable legal requirements, without diminishing obligations expressly agreed under the Engagement Agreement. A Change Request undergoing assessment shall not, in itself, modify the previously agreed Scope of Services, Professional Fees, timelines, or obligations of the Parties. MNA's obligation to implement a change shall arise only after the approval requirements under Article 9.3 have been satisfied, unless the change is already covered by a previously agreed adjustment mechanism. MNA shall have no obligation to reserve or provide additional resources for an unapproved Change Request. Personnel availability, schedules, and delivery capacity at the time of approval may form the basis for determining the implementation schedule. Rejection of, or failure to reach agreement on, a Change Request shall not, in itself, entitle the Client to reduce Professional Fees, cancel payment obligations, or terminate minimum commitment periods outside the provisions of the Engagement Agreement. Nothing in this Article shall diminish MNA's obligations to correct proven material errors under Article 7.11 or any mandatory legal obligations that cannot lawfully be excluded.

9.3. Approval of Change Requests

Any Change Request modifying the Scope of Services, Deliverables, performance schedules, Professional Fees, External Costs, or the Parties' contractual obligations shall require written approval before implementation, except for Minor Changes under Article 9.4 or adjustments already covered by previously agreed mechanisms.

Written approval may be provided through:

- a. an addendum to the Engagement Documents;
- b. a revised Proposal & Quotation;
- c. a Change Request Form or Statement of Work;
- d. an updated Service Schedule or Appendix;
- e. email correspondence from addresses used or designated as the Parties' official communication channels;
- f. business communication applications or other electronic platforms used or agreed by the Parties, provided that the identity of the approving person, the content of the approval, and the communication record can be substantiated; and/or
- g. other written or electronic forms of approval satisfying applicable legal requirements.

Approval provided through electronic means shall not require additional physical documentation, provided that such approval satisfies the requirements agreed by the Parties and applicable law. The Client shall designate persons authorized to provide operational and commercial approvals for Change Requests. MNA shall be entitled to rely upon written approvals issued by persons designated and authorized by the Client, unless circumstances reasonably indicate that such approval is invalid or exceeds authority restrictions communicated to MNA. Any modification or revocation of a designated person's authority shall be communicated to MNA in writing. Such modification or revocation shall become effective against MNA upon effective receipt of the notification, without affecting previously granted approvals validly issued under the authority then in effect. Approval of a Change Request involving additional fees or commercial obligations must identify the approved work or modification and the applicable amount, rates, calculation formulas, or adjustment basis. Such approval may also specify relevant payment and implementation schedules. MNA shall have no obligation to implement a Change Request before the necessary approval has been received and the related commercial requirements have been satisfied. The Client's refusal, delay, or failure to grant approval shall not, in itself, constitute a breach of MNA's obligations. Where the Client requests urgent work before completion of formal administrative documentation, MNA may consider performance based on written approval satisfying the material requirements of this Article and Article 9.6. Approval of a Change Request shall apply only to the work, fees, schedules, and obligations expressly stated or determinable from such approval. Such approval shall not constitute an amendment to or waiver of other provisions of the Engagement Agreement. MNA's performance of additional work on any occasion, tolerance of administrative procedures, or failure to exercise a particular right shall not, in itself, constitute approval of subsequent changes or waiver of MNA's rights under the Engagement Agreement. The Client's silence or failure to object shall not constitute approval of a Change Request requiring new authorization unless such approval or adjustment mechanism has previously been lawfully agreed. For payroll payments, financial transactions, remuneration changes, or other actions requiring the Client's final authorization, approval of a Change Request shall not replace the transaction authorization requirements under Article 8.6.

9.4. Minor Changes

Administrative, editorial, or minor changes that do not materially affect the Scope of Services, Deliverables, work volumes, performance schedules, or resource requirements may be implemented through operational coordination between the Parties' PICs without requiring a formal Change Request. Whether a request constitutes a Minor Change shall be assessed by considering the nature of the work, complexity, time requirements, frequency of requests, cumulative effect of previous changes, and their impact on MNA's obligations under the Engagement Agreement. MNA shall have the right to make a reasonable assessment of whether a proposed modification constitutes a Minor Change or a Change Request requiring further approval. MNA's acceptance or implementation of a Minor Change on any particular occasion shall not create an obligation to accept similar changes repeatedly or without limitation. Where multiple requests that are individually minor cumulatively result in additional workload, specification changes, resource requirements, or scheduling impacts exceeding the agreed Scope of Services, MNA shall have the right to treat subsequent requests as Change Requests in accordance with Article 9. MNA may require the Client to consolidate

multiple change requests before assessment or implementation, particularly where such requests are related or may result in repeated work. Changes requested after the expiry of the applicable review period, acceptance of Deliverables, or completion of a particular work stage shall not automatically qualify as Minor Changes and shall remain subject to the Deliverable acceptance and revision provisions under Article 10. MNA shall have no obligation to implement changes that cumulatively exceed the agreed Scope of Services before obtaining the necessary approvals under Article 9.3. Any additional Professional Fees associated with such changes shall be governed by previously agreed rates or pricing mechanisms, or shall require the Client's approval before the additional work is performed. Corrections of proven material errors or nonconformities attributable to MNA under the agreed Scope of Services shall not constitute chargeable additional work and shall remain governed by Article 7.11. Implementation of Minor Changes shall not, in itself, modify the commercial terms, minimum commitment periods, or other obligations under the Engagement Agreement.

9.5. Additional Work

MNA shall have no obligation to accept or perform any work, activities, services, or other requests outside the agreed Scope of Services unless the applicable approval has been obtained in accordance with the Engagement Agreement. Additional work may be subject to separate Professional Fees based on fixed rates, hourly rates, daily rates, service units, transaction volumes, work packages, or other calculation mechanisms agreed by the Parties. Where the Engagement Documents establish additional rates, volume limits, service categories, or charging mechanisms for particular work, MNA shall be entitled to perform and invoice such additional work in accordance with those mechanisms, provided that the agreed performance and authorization requirements have been satisfied, without renegotiating pricing for each transaction. For additional work not covered by previously agreed rates or pricing mechanisms, MNA shall have the right to submit a separate commercial proposal specifying the additional Scope of Services, Professional Fees, External Costs where relevant, performance assumptions, and proposed schedule. MNA shall have no obligation to commence additional work until the necessary approval has been obtained and the relevant payment or funding requirements have been satisfied. Any estimates of time or costs for additional work shall be based on the information and assumptions available when the proposal is issued. Where the Parties agree to billing based on actual time or usage, the final amount may reflect measurable actual performance in accordance with the approved rates and mechanisms. Approval of additional work shall not, in itself, require MNA to maintain the original completion schedule, provide additional personnel without charge, or prioritize performance beyond the agreed terms. Additional work may be scheduled according to MNA's resource availability, work complexity, and commitments to other Engagements, provided that this does not conflict with previously agreed obligations. MNA's provision of assistance, consultation, or additional work without charge on any particular occasion shall be discretionary and shall not constitute a permanent expansion of the Scope of Services, establishment of a zero-fee rate, or waiver of MNA's right to charge for subsequent requests. Where the Client does not approve a proposal for additional work, MNA shall have no obligation to perform such work. Rejection of, or failure to reach agreement on, additional work shall not, in itself, modify the Parties' obligations under the previously agreed Scope of Services. The Client's payment obligations for Services already performed, contractually committed capacity, and other agreed commercial commitments shall remain effective in accordance with the Engagement Agreement. MNA shall not unilaterally impose new additional charges where the applicable rates, formulas, or charging mechanisms have not been agreed. Approval of additional work shall remain subject to Article 9.3, while urgent requests shall be governed by Article 9.6. Corrections of proven material errors attributable to MNA under the agreed Scope of Services shall remain governed by Article 7.11 and shall not be classified as chargeable additional work solely under this Article.

9.6. Urgent Requests and Operational Approvals

Where the Client requests additional work, expedited performance, changes in priority, or urgent operational support outside the agreed Scope of Services or service parameters, MNA shall have the right to determine whether such request can be accepted based on resource availability, operational capacity, feasibility, risks, and MNA's professional judgment. The Client's designation of a request as urgent or an emergency shall not, in itself, require MNA to accept the request, provide special priority, assign additional personnel, perform work outside service hours, or waive the provisions of the Engagement Agreement. MNA may require written approval from an authorized Client representative before performing urgent work. Such approval shall identify, at a minimum:

- a. the additional work or Services requested;
- b. the reason for or nature of the urgency;
- c. the applicable scope and limitations of the additional work;
- d. additional Professional Fees, applicable rates, or approved fee calculation mechanisms;
- e. External Costs and funding requirements, where relevant; and
- f. the agreed performance schedule, completion targets, or priority adjustments.

Where the Engagement Documents establish urgent service rates, expedited service charges, out-of-hours rates, or other pricing mechanisms, MNA shall be entitled to apply such rates and mechanisms in accordance with the previously agreed requirements. Where the applicable rates or pricing mechanisms have not been agreed in advance, MNA shall have the right to submit an additional commercial proposal and shall have no obligation to commence work until the Client has provided the required commercial approval. Written approval through email, business communication applications, or other electronic channels may serve as the basis for urgent work, provided that the authority, evidence, and approval requirements under Article 9.3 are satisfied. Where MNA accepts an urgent request based on valid approval, such approval shall be binding upon the Parties in respect of the approved work, fees, and performance terms, notwithstanding that formal administrative documentation has not yet been signed. Additional administrative documentation may be completed subsequently without altering the obligations already approved. MNA does not warrant that every urgent request can be accommodated or completed within the period requested by the Client. Performance and completion targets shall remain subject to the agreed requirements and availability of the necessary data, access, approvals, and resources. Where urgency results from delayed data, changed instructions, delayed approvals, or other circumstances attributable to the Client, the resulting impacts on schedules, costs, and the Parties' obligations shall be governed by the Client obligation and Change Request provisions of the Engagement Agreement. Where urgent work involves payroll payments, financial transactions, remuneration changes, employment actions, personal data processing, or other activities requiring specific approvals or legal requirements, MNA shall have no obligation to execute such actions before obtaining valid authorization and satisfying the relevant legal requirements. MNA's acceptance or performance of urgent work on any particular occasion shall not constitute an obligation to accept similar requests in the future, provide continuing out-of-hours support, or modify previously agreed service parameters. Nothing in this Article shall diminish MNA's expressly agreed contractual obligations or mandatory legal obligations that cannot lawfully be excluded.

9.7. Changes Arising from Previously Unknown Circumstances

The Scope of Services, Professional Fees, performance schedules, and MNA's obligations shall be established based on the information, documents, data, assumptions, operational conditions, and requirements known to or communicated to MNA when the Engagement Agreement is entered into. Where circumstances, discrepancies, or requirements are identified during performance that were previously unknown, undisclosed, or materially different from the information or assumptions underlying the Engagement Agreement, MNA shall have the right to review their impact and propose a Change Request to the extent such circumstances affect the agreed work or obligations. Such circumstances may include, without limitation:

- a. Client Data that is incomplete, inaccurate, inconsistent, unavailable, or requires additional cleansing, reconciliation, verification, or reconstruction;
- b. transaction volumes, document counts, employee numbers, position counts, legal entity counts, or actual work volumes differing from the original parameters or assumptions;
- c. organizational structures, business processes, policies, systems, technology integrations, or operational complexity not adequately reflected in the initial information;
- d. system limitations, access restrictions, infrastructure constraints, documentation deficiencies, or facility limitations requiring changes in work methodologies or additional work;
- e. implementation, data migration, system development, policy adjustments, or operational support requirements not previously included in the Scope of Services;
- f. changes in the Client's instructions, decisions, policies, processes, priorities, or requirements during the Engagement;
- g. changes in applicable laws, regulatory requirements, or compliance obligations affecting the nature, complexity, or volume of the work; and/or
- h. other circumstances materially altering the previously agreed commercial assumptions, resource requirements, risks, or performance methods.

MNA shall be entitled to rely upon information and assumptions supplied by the Client when determining the Scope of Services and Professional Fees, without being required to independently audit, investigate, or verify all such information, unless expressly included in the Scope of Services or required by applicable law. Where MNA becomes aware of circumstances described in this Article affecting the Services, MNA shall inform the Client of the circumstances and reasonably identifiable impacts and may propose adjustments to the Scope of Services, Deliverables, performance schedules, Professional Fees, External Costs, or relevant service parameters. MNA shall have no obligation to perform additional work arising from such circumstances before the necessary changes have been approved under Article 9.3, unless such work is already covered by the agreed Scope of Services or a previously approved adjustment mechanism. During the review and approval process, MNA shall have the right to defer affected portions of the work where performance directly depends upon additional Client decisions, data, funding, or approvals. MNA's obligations regarding unaffected portions of the work shall continue to the extent they can be performed in accordance with the Engagement Agreement. Changes in circumstances affecting schedules or resource requirements may justify adjustments to timelines, milestones, or personnel allocation based on the resulting impacts and the terms of the Engagement Agreement. Where the Parties fail to reach agreement on necessary changes, MNA shall have no obligation to accept additional work beyond its agreed commitments. The Parties' rights and obligations concerning the original Scope of Services, including payment obligations and termination provisions, shall remain governed by the Engagement Agreement. MNA shall not be liable for consequences directly resulting from inaccurate, incomplete, or changed information or circumstances within the Client's responsibility, to the extent such consequences are not caused by a proven breach of MNA's obligations. Nothing in this Article shall entitle MNA to unilaterally increase previously agreed Professional Fees, reduce obligations under the original Scope of Services, or charge for correcting proven material errors attributable to MNA under Article 7.11. Any claim against MNA under this Article shall remain subject to the limitations of liability under Article 15, to the extent permitted by applicable law.

9.8. Changes in Volume and Recurring Service Parameters

For routine, recurring, or ongoing Services, including Managed HR, Payroll Outsourcing, Fractional HR Management, and other retainer services, the Scope of Services and Professional Fees shall be established based on the volumes, capacity, quotas, frequency, complexity, and service parameters agreed in the Engagement Documents. Such parameters may include, without limitation:

- the number of employees, participants, legal entities, locations, or organizational units covered by the Services;
- the number of payroll transactions, payroll cycles, documents, reports, or administrative activities processed;
- allocated consultation hours, session counts, meeting frequency, or available support capacity;
- applicable service categories, usage limits, or volume-based pricing tiers;
- coordination requirements, system integrations, special processing, or out-of-hours activities; and/or
- other parameters expressly used as the basis for pricing and service capacity.

Where the Engagement Documents establish per-employee rates, per-transaction rates, excess usage charges, volume-based pricing tiers, adjustment formulas, or other pricing mechanisms, MNA shall be entitled to apply Professional Fee adjustments based on actual volumes or usage in accordance with the approved mechanisms, without requiring renewed approval for each transaction or volume change. Actual volumes or usage shall be measured using the methods, measurement periods, and parameters agreed by the Parties. MNA shall be entitled to rely upon processing records, usage reports, service administration data, or other reasonably verifiable operational information as the basis for calculation and invoicing. The Client shall provide accurate and complete information and notify MNA of changes in employee numbers, legal entities, transactions, or other parameters relevant to the Services. Inaccurate or delayed information from the Client shall not extinguish payment obligations for Services already provided or verifiable actual volumes under the agreed pricing mechanism. Where actual usage or volumes exceed the agreed capacity limits, quotas, or service parameters, MNA shall have no obligation to provide additional capacity beyond its original commitments until the applicable service, funding, or adjustment requirements have been satisfied. Where the relevant pricing or adjustment mechanism has not been agreed, additional volumes or capacity shall be subject to the Change Request procedure before implementation. Reductions in employee numbers, transaction volumes, actual usage, or the Client's operational requirements shall not automatically reduce fixed Professional Fees, contractually committed capacity charges, or minimum commitment periods, unless the Engagement Documents expressly establish a downward pricing adjustment mechanism or the Parties otherwise agree in writing. Adjustments based on agreed volume tiers or usage rates shall not constitute unilateral price changes where the applicable formulas, thresholds, and effective dates have been agreed in advance. MNA shall inform the Client of known parameter changes reasonably expected to affect fees or service capacity to the extent such notification is required under the Engagement Documents. Any changes exceeding the previously agreed pricing mechanisms or service parameters shall remain subject to approval under Article 9.3. This Article shall operate in conjunction with the Professional Fee review mechanisms under Article 5.13 and shall not diminish MNA's obligations to perform the agreed Scope of Services or comply with applicable legal requirements.

9.9. Impact on Timelines

Any Change Request affecting the Scope of Services, Deliverables, work volumes, performance methods, resource requirements, or sequence of activities may result in adjustments to timelines, milestones, service schedules, and completion targets. MNA shall have no obligation to maintain the original completion schedule for work affected by a Change Request where such changes reasonably require additional time, rescheduling, or resource reallocation. Schedule adjustments shall take into account the impact of the changes on completed work, ongoing activities, dependencies between tasks, required Client approvals, and MNA's resource capacity and availability. Where the discussion, assessment, or approval of a Change Request delays work dependent upon the Client's decisions, MNA shall have the right to defer affected work and propose relevant schedule adjustments in accordance with the Engagement Agreement. Any postponement or delay directly resulting from a Change Request, delayed Client decisions, or other circumstances attributable to the Client shall not constitute a breach of the Engagement Agreement by MNA, provided that such postponement is not caused by MNA's own breach of obligations and MNA acts reasonably. Where a Change Request results in the loss of previously scheduled delivery slots or personnel allocations, MNA shall have no obligation to restore the same resources to the original schedule to the extent such unavailability reasonably results from the relevant changes or postponement. Resumption of affected work may be scheduled according to MNA's resource availability, taking into account previously agreed commitments. Any material schedule changes shall be documented in updated Engagement Documents or other written approval in accordance with Article 9.3. Where the Parties have not yet agreed on a revised schedule, MNA's obligations concerning unaffected work shall remain in effect, while the schedule for affected work shall be reviewed based on the circumstances causing the change and the terms of the Engagement Agreement. The Client's request to maintain the original deadline, expedite work, assign additional personnel, or perform work outside agreed service hours as a result of a Change Request shall not automatically become an obligation of MNA. Such requests may be treated as additional work requiring approval of the applicable fees and performance terms. Timeline adjustments shall not, in themselves, extend contractual terms, modify payment due dates, reduce Professional Fees, or cancel previously agreed commercial obligations. Any amendments to such terms shall remain subject to the applicable approval mechanisms. MNA shall not be liable for losses or consequences of delay to the extent directly caused by changes or postponements attributable to the Client and not resulting from a proven breach of MNA's obligations. Nothing in this Article shall diminish MNA's obligations to perform unaffected work, comply with applicable mitigation obligations, or meet statutory deadlines for which MNA is directly responsible. Any claim against MNA under this Article shall remain subject to the limitations of liability under Article 15, to the extent permitted by applicable law.

9.10. Reduction or Partial Cancellation of Scope

Any Client request to reduce, partially cancel, indefinitely postpone, or remove portions of the Scope of Services after the Engagement Agreement has been entered into shall constitute a Change Request subject to the approval procedures under Article 9.3. MNA shall have no obligation to accept any unilateral reduction or partial cancellation of the Scope of Services requested by the Client, unless such right is expressly established in the Engagement Documents or required by applicable law. Reductions in activities, work volumes, Deliverables, service periods, or the Client's operational requirements shall not, in themselves, result in reductions of Professional Fees, refunds, cancellation of invoices, or amendments to previously agreed minimum commitment periods. In considering any proposed reduction or partial cancellation of the Scope of Services, MNA shall be entitled to take into account the pricing structure, package discounts, capacity commitments, personnel allocations, work already performed, milestones achieved, preparation costs, and third-party costs or obligations lawfully incurred or committed. Professional Fees for work already performed, service periods provided, expressly committed capacity, and other accrued payment obligations shall remain payable by the Client in accordance with the Engagement Agreement. For fixed-fee, package-priced, retainer-based, or minimum-commitment Engagements, partial reductions in the

Scope of Services shall not automatically modify the agreed pricing structure or entitle the Client to proportional fee reductions based on the number of cancelled activities or Deliverables. Where the Parties agree to reduce part of the Scope of Services, any adjustments to Professional Fees, schedules, Deliverables, resource allocation, and other obligations shall be established through the applicable written agreement. MNA shall have the right to propose revisions to the pricing structure or commercial terms where a reduction in the Scope of Services changes the assumptions underlying previously agreed package prices, preferential rates, volume discounts, or capacity commitments. Where a request for reduction or partial cancellation results in cancellation charges, vendor obligations, resource adjustments, or additional closeout costs, their allocation to the Client shall be governed by the agreed costs and commitments under the Engagement Agreement. Any advance payments relating to work not yet performed shall be treated in accordance with the applicable fee structure, refund provisions under Article 5.12, termination provisions under Articles 17 and 18, and applicable laws and regulations. Where the Parties fail to agree on a reduction or partial cancellation of the Scope of Services, the original Scope of Services and commercial terms shall remain effective in accordance with Article 9.11, without prejudice to either Party's valid termination rights under the Engagement Agreement. The Client's discontinuation of Service usage or unilateral decision not to proceed with certain work shall not, in itself, terminate outstanding payment obligations or continuing contractual commitments. Nothing in this Article shall restrict non-waivable Client rights under applicable law, including rights arising from a proven breach of MNA's obligations, or entitle MNA to charge twice for the same cost.

9.11. Continued Applicability of Original Scope

Until a Change Request is approved, the previously agreed Scope of Services, Professional Fees, and Engagement terms shall remain in effect. Where affected work cannot reasonably proceed pending a decision on the Change Request, MNA may defer that work after notifying the Client of the circumstances and impacts. Such deferral shall not automatically apply to unaffected work that remains capable of performance under the Engagement Agreement. Where the Parties cannot agree on necessary changes and the circumstances materially prevent the Engagement from continuing, they may use the resolution or termination mechanisms under these Terms.

ARTICLE 10 – DELIVERABLES, REVIEW, REVISIONS, AND ACCEPTANCE

10.1. Submission of Deliverables

MNA shall submit Deliverables to the Client in accordance with the Scope of Services, specifications, format, timelines, and submission methods agreed in the applicable Engagement Documents. Deliverables may be submitted by email, electronic storage link, Client system, physical medium, or other agreed method. Unless expressly agreed otherwise, MNA's obligation is limited to expressly specified Deliverables and excludes internal working documents, proprietary methods, and other supporting materials not included in the Deliverables.

10.2. Review by the Client

The Client shall review Deliverables submitted by MNA and provide feedback, approval, or revision requests within the period specified in the applicable Engagement Documents. Unless specifically provided otherwise, the Client shall respond within 5 (five) Business Days of receipt of the Deliverables. The review shall assess conformity with the agreed Scope of Services, specifications, requirements, and acceptance criteria. If clarification is needed or material nonconformity is identified, the Client shall provide written notice identifying the elements requiring review or correction. For Deliverables subject to special review or approval schedules, including payroll results or particular operational transactions, the review period shall follow the applicable Engagement Documents.

10.3. Consolidated Feedback

The Client shall endeavor to submit feedback, comments, revision requests, and decisions from internal stakeholders in consolidated form through its PIC or an authorized representative. MNA shall not be required to act on conflicting instructions or feedback until consolidated or authorized directions have been provided by the Client. Feedback already received and acted upon by MNA may not be unilaterally replaced by new directions materially changing the work without considering the Change Request mechanism. If delayed or changed feedback causes additional work or timeline adjustments, the Parties shall discuss the relevant impacts in accordance with these Terms.

10.4. Revisions Included in the Scope

The number of revision rounds included in the Professional Fees shall follow the applicable Engagement Documents. Unless otherwise specified, the Professional Fees shall include a maximum of 2 (two) rounds of revisions for each principal Deliverable. Included revisions shall be limited to adjustments consistent with the agreed requirements, assumptions, specifications, and Scope of Services. One revision round means one consolidated set of Client feedback received and addressed by MNA for a particular version of a Deliverable. The limit on revision rounds shall not apply to correcting material nonconformities or errors proven to be MNA's responsibility under the Engagement Agreement.

10.5. Additional Revisions

Revision requests that:

- a. exceed the agreed number of revision rounds;
- b. result from changes in the Client's requirements, instructions, assumptions, data, or decisions;
- c. materially change the concept, structure, methodology, or direction of a previously approved Deliverable;
- d. arise from feedback not previously provided by the Client during review; or
- e. require work, analysis, data collection, meetings, or other adjustments beyond the agreed Scope of Services;

may be treated as additional work subject to the Change Request procedures in Article 9.

MNA shall inform the Client before undertaking additional work where a revision request is expected to result in additional Professional Fees or material timeline changes.

10.6. Acceptance of Deliverables

Unless otherwise specified in the Engagement Documents, a Deliverable shall be deemed accepted and approved by the Client where:

- a. the Client provides written approval of the Deliverable;
- b. the Client uses, implements, or distributes the Deliverable;
- c. the Client fails to submit a written objection concerning a material nonconformity within the review period specified in Article 10.2; or
- d. MNA has completed the revisions or corrections required of it under the agreed Scope of Services and acceptance criteria.

Acceptance may be evidenced by email, system approval, Deliverable Acceptance Form, Handover and Acceptance Certificate, the Client's use of the Deliverable, or other verifiable evidence. The absence of a formally signed acceptance document shall not prevent a Deliverable from being deemed accepted where any of the acceptance conditions under this Article have been satisfied. Accepted Deliverables shall be deemed to have satisfied MNA's delivery obligations and shall serve as the basis for completion of the relevant work and invoicing under the Engagement Agreement. Following acceptance, MNA shall have no obligation to perform revisions, modifications, or additional work without additional Professional Fees, except for corrections of material errors proven to have been directly caused by MNA as provided in Article 7.11. Any claim arising after acceptance of the Deliverables shall remain subject to the limitations of liability set out in Article 15, to the extent permitted by applicable laws and regulations. Acceptance under this Article shall not replace the Client's final authorization of payroll, payments, remuneration changes, employment actions, or other transactions specifically requiring Client approval.

10.7. Objections to Deliverables

Any objection to a Deliverable must be submitted by the Client in writing within the review period specified in Article 10.2, identifying the particular elements alleged to be inconsistent with the agreed Scope of Services and the grounds for such objection. MNA shall be entitled to review the objection based on the agreed Scope of Services, specifications, acceptance criteria, and relevant supporting evidence. Where a material nonconformity is proven to have been directly caused by MNA in the performance of its agreed obligations, MNA shall undertake corrective action limited to the affected portion of the Deliverable without additional Professional Fees, in accordance with Article 7.11. MNA shall reasonably determine the

methods and schedule for such corrective action, taking into account the nature of the nonconformity and resource availability. Requests arising from changes in preferences, requirements, data, instructions, management decisions, or work outside the agreed Scope of Services shall not constitute Deliverable nonconformities and may be treated as additional Services. The Client's objection shall not automatically suspend payment obligations for completed work or undisputed invoice amounts. Deliverables for which no objection is received within the applicable review period shall be subject to the acceptance mechanism set out in Article 10.6, without prejudice to MNA's obligations concerning proven errors under Article 7.11.

10.8. Finalization of Deliverables

Once a Deliverable has been accepted or deemed accepted, it shall be final for the purposes of the Engagement unless otherwise agreed in writing. Changes requested after finalization, other than correction of errors or nonconformities for which MNA is responsible, may be treated as additional work. Finalization shall not itself require MNA to continuously update a Deliverable following changes in facts, data, policies, laws, or other circumstances after completion, unless such updating is within the Scope of Services or separately agreed.

10.9. Formats and Working Files

MNA shall provide Deliverables in the format and medium agreed in the Scope of Services. Unless specifically agreed, Deliverables shall exclude internal working files, internally processed raw data, proprietary formulas, particular source files, internal notes, MNA's base templates, and other materials used to develop Deliverables. If editable files, source files, supporting data, or particular formats are required for implementation, these must be specified in the Engagement Documents. Ownership, assignment, and usage rights relating to Deliverables and MNA Materials are governed by Article 13.

10.10. Completion of Project-Based Engagements

A project-based Engagement or assignment with specified outputs shall be deemed completed where:

- a. MNA has submitted all principal Deliverables in accordance with the Scope of Services;
- b. the included review and revision process has been completed, or Deliverables have been accepted or deemed accepted under this Article; and
- c. no further material Service obligations remain outstanding for MNA under that Engagement.

Completion may be documented through a Deliverable Acceptance Form, Handover and Acceptance Certificate, Project Closure Letter, or another document agreed by the Parties. Completion shall not extinguish the Client's outstanding payment obligations or any other obligations intended to survive completion.

10.11. Work Products for Recurring and Ongoing Services

For routine, operational, or ongoing Services, including Managed HR, Payroll, and HR operational support, work products may include documents, reports, processed transactions, data updates, administrative activities, consultations, or other professional support within the Scope of Services. Unless expressly agreed otherwise, the performance of routine Services shall not require a separate Deliverable Acceptance Form, Handover and Acceptance Certificate, or other formal acceptance document. Performance of the Services may be evidenced by activity reports, transaction records, work summaries, correspondence, Client systems, or other available documentation. The Client shall submit written objections concerning material nonconformities reasonably identifiable from the work products within the agreed review period or, where no such period is specified, within 5 (five) Business Days after the work products have been delivered or made accessible to the Client through the agreed channels. If no objection is received within such period, the relevant work products shall be deemed accepted for administrative, work completion, and invoicing purposes, without requiring additional approval or confirmation from the Client. Any request for revisions, modifications, or reprocessing after the review period may be treated as additional Services, except for material errors proven to have been directly caused by MNA that require correction under Article 7.11. Acceptance under this Article shall not replace the Client's final authorization of payroll, payments, or other transactions specifically requiring approval, nor shall it exclude any liability that cannot lawfully be excluded. The expiration of a service period shall not, in itself, terminate an ongoing Engagement Agreement while its contractual term remains in effect. Any claim relating to the performance of the Services shall remain subject to the limitations of liability set out in Article 15.

10.12. Approval of Payroll and Transactions Requiring Authorization

Where MNA provides payroll calculations, remuneration or benefits administration, employment-related obligations, or other transactions requiring Client authorization, its work products shall follow the review and approval mechanisms in the Engagement Documents. Calculations, payment lists, or transaction data submitted by MNA for review shall not themselves constitute final authorization to execute the relevant payments or actions. Final approval of payroll, remuneration changes, payment instructions, and other employment decisions shall be given by an authorized Client representative, unless a lawful special authorization has been expressly agreed by the Parties. The Client's failure to respond during the review period shall not itself constitute approval to make payments or execute transactions requiring authorization. If final approval is not received by the agreed deadline, MNA may defer the action requiring authorization and shall inform the Client of potential impacts on the implementation schedule. Delayed Client approval shall not transfer to MNA responsibility for decisions or payment obligations legally borne by the Client. Errors proven to have been caused by MNA in performing its work shall remain MNA's responsibility in accordance with the Scope of Services, correction procedures, and applicable limitations of liability.

ARTICLE 11 – CONFIDENTIALITY

11.1. Confidentiality Obligations

Each Party shall protect the confidentiality of Confidential Information received, obtained, or accessed from the other Party in connection with the Engagement Agreement and performance of the Services. Each Party may use Confidential Information only to perform, administer, or fulfill its rights and obligations under the applicable Engagement Agreement. Without the disclosing Party's written consent, the receiving Party shall not disclose, disseminate, use for other purposes, or grant unauthorized access to Confidential Information, except as expressly permitted by these Terms or applicable laws and regulations. The confidentiality obligations in this Article apply reciprocally to MNA and the Client.

11.2. Scope of Confidential Information

Confidential Information includes information in written, oral, electronic, visual, digital, or other forms, whether or not marked "confidential," where its nature or the circumstances of disclosure reasonably indicate confidentiality. Confidential Information may include:

- a. business, strategic, financial, commercial, organizational, operational, and technical information;
- b. employee data, remuneration information, payroll, organizational structures, job descriptions, KPIs, assessment results, candidate information, industrial relations documents, and other employment information;
- c. personal data, identities, contact details, family information, bank account details, tax information, health information, and other individual information processed in providing the Services;
- d. policies, SOPs, internal processes, systems, databases, reports, correspondence, documents, and internal records;
- e. proposals, pricing, cost structures, methodologies, frameworks, tools, templates, working methods, analytical models, know-how, and MNA proprietary materials;
- f. business plans, management decisions, restructuring processes, employee issue management, and other strategic activities; and
- g. any other information designated or reasonably understood as confidential by its nature, context, or purpose of disclosure.

Confidential Information also includes copies, summaries, extracts, analyses, processed information, and derivative materials containing or reasonably capable of revealing the disclosing Party's Confidential Information.

11.3. Exclusions from Confidential Information

These confidentiality obligations shall not apply to information that the receiving Party can demonstrate:

- a. is publicly available without breach of these Terms or other confidentiality obligations;
- b. was lawfully possessed or known by the receiving Party before disclosure by the disclosing Party;
- c. was lawfully obtained from a third party not bound by confidentiality obligations regarding it;
- d. was independently developed without use or disclosure of the disclosing Party's Confidential Information; or
- e. was approved in writing by the disclosing Party for specified disclosure or use.

These exclusions apply only to the extent reasonably substantiated and do not eliminate personal data protection or other continuing statutory obligations.

11.4. Disclosure to Personnel and Advisers

Either Party may disclose Confidential Information to employees, directors, commissioners, consultants, associates, subcontractors, professional advisers, auditors, legal counsel, or others reasonably requiring it for the Engagement Agreement, on a need-to-know basis. Such disclosure shall be limited to information reasonably necessary for the recipient's functions or responsibilities. The disclosing Party shall take reasonable steps to ensure that recipients are subject to confidentiality obligations substantially no less protective than this Article or professional confidentiality duties. Each Party shall be responsible for disclosure or use of Confidential Information by personnel and supporting parties within its responsibility insofar as the acts relate to that Party's obligations under the Engagement Agreement. Where personal data is involved, use of personnel or third parties shall also comply with Article 12.

11.5. Disclosure Required by Law

Where a Party is required by applicable laws and regulations, a court order, regulator, government agency, or other lawful authority to disclose Confidential Information, that Party may disclose it to the extent required. To the extent permitted by law, the Party required to disclose shall first notify the other Party within a reasonable time so that protective measures may be considered. The disclosing Party shall endeavor to limit disclosure to legally required information and, where possible, preserve appropriate confidentiality protections.

11.6. Information Security

Each Party shall adopt reasonable technical and organizational measures against loss, unauthorized access or use, unauthorized disclosure or alteration, and misuse of Confidential Information. Safeguards shall take account of the information's nature, sensitivity, foreseeable risks, and characteristics of the Services. Safeguards may include, where relevant, access restrictions, appropriate communication channels, device and account security, storage controls, and controlled access for authorized personnel. Each Party shall exercise at least the care reasonably used for comparable confidential information of its own, without diminishing minimum safeguards required by applicable law. Special security requirements may be agreed in Engagement Documents or a separate information protection agreement.

11.7. Return or Deletion of Information

Upon the disclosing Party's written request or when use of Confidential Information is no longer required, the receiving Party shall, to the extent reasonably and lawfully practicable, return, delete, destroy, or cease using Confidential Information within its control. However, the receiving Party may retain copies as necessary for:

- a. compliance with statutory obligations;
- b. lawful audit, tax, evidentiary, professional documentation, or internal governance purposes;
- c. dispute resolution, exercise of rights, or continuing obligations under the Engagement Agreement; or
- d. system backups or archives that cannot reasonably be selectively deleted within a reasonable time.

Retained information may be used only for lawful retention purposes and remains subject to applicable confidentiality and security obligations. Where Confidential Information includes personal data, its return, deletion, and retention must also comply with Article 12 and applicable laws and regulations.

11.8. Use of Names and Engagement Information

Neither Party shall use the other's name, trademark, logo, identity, Engagement information, or materials in publications, marketing, testimonials, press releases, case studies, portfolios, or promotional materials without the other's prior written consent. Consent may be limited to a particular form of use, medium, period, or purpose agreed by the Parties. Permission to use a name or logo does not itself authorize disclosure of Confidential Information, personal data, commercial details, or other information not specifically approved for publication. MNA may record the Client's name and necessary Engagement information in internal client or project records solely for administration, documentation, audit, and internal governance. MNA shall remain entitled to use professional experience, general knowledge, and lessons learned from an Engagement, provided that it does not disclose Confidential Information or information reasonably identifying the Client or particular individuals without a lawful basis or consent.

11.9. Personal Information and Personal Data

Where Confidential Information is also personal data or other protected information, its collection, use, storage, disclosure, transmission, processing, and deletion shall comply with Article 12 and applicable laws and regulations. The confidentiality obligations in this Article shall not replace or limit obligations specifically applicable to personal data processing. Where general confidentiality provisions differ from specific personal data protection obligations, the Parties shall apply the relevant requirements according to the nature of the information and applicable law.

11.10. Duration of Confidentiality Obligations

The confidentiality obligations under this Article shall remain in force throughout the Engagement Agreement and for 5 (five) years following expiration or termination of the relevant Engagement. For trade secrets or information legally required to remain confidential for longer, these obligations shall continue while the information retains that character or for as long as legally required. Expiration of an Engagement or issuance of a newer version of these Terms shall not itself extinguish confidentiality obligations accrued under a previous Engagement Agreement.

11.11. Exchange and Use of Sensitive Information

Where the Services involve highly sensitive information, including payroll data, remuneration, identity documents, assessment results, candidate information, health data, or industrial relations documents, the Parties shall use communication channels, access arrangements, and information exchange methods reasonably appropriate to the risks. Each Party shall ensure that personnel designated to receive or transmit such information have relevant authority. If Confidential Information is requested for a new recipient, external party, or unagreed channel, the receiving Party may require confirmation of the recipient's identity, authority, and purpose before disclosure. Where a Party becomes aware of loss, unauthorized access or disclosure, or another incident materially affecting the other Party's Confidential Information, it shall notify the other Party without undue delay after obtaining sufficient information. Where personal data is involved, incident notification, handling, and cooperation shall be governed by Article 12.

11.12. Relationship with Separate Confidentiality Agreements

Any Non-Disclosure Agreement (NDA), confidentiality agreement, or other information protection document executed before or during an Engagement shall remain effective according to its terms unless the Parties expressly agree in writing to amend or replace it. More specific confidentiality provisions in such documents shall apply to the expressly covered information, activities, and periods, to the extent consistent with applicable laws and regulations. These Terms shall not themselves replace or terminate confidentiality obligations under a separate agreement predating the Engagement.

ARTICLE 12 – PERSONAL DATA AND INFORMATION PROTECTION

12.1. Compliance with Personal Data Protection Requirements

The Parties shall comply with applicable personal data protection laws and regulations, including Law No. 27 of 2022 concerning Personal Data Protection, together with its implementing regulations and amendments, insofar as relevant to the Engagement Agreement. Such obligations apply to the collection, use, storage, access, disclosure, transmission, processing, deletion, destruction, and other activities involving personal data. Each Party shall fulfill data protection obligations according to its actual role, authority, and processing activities. Nothing in this Article is intended to reduce or exclude mandatory obligations under applicable laws and regulations.

12.2. Roles of the Parties in Data Processing

Where MNA processes personal data solely on behalf of and under the Client's instructions for the Services, the Client acts as Personal Data Controller and MNA as Personal Data Processor. As Controller, the Client shall determine processing purposes and lawful bases, issue lawful processing instructions, and fulfill statutory controller obligations. As Processor, MNA shall process personal data according to the Client's lawful instructions, the Scope of Services, these Terms, and applicable laws and regulations. Where MNA or the Client independently determines the purposes and means of particular processing for its own interests, that Party acts as Controller for the relevant processing under applicable law. The Parties' Controller or Processor status depends on actual processing activities and not merely on the contractual designation.

12.3. Client's Lawful Basis and Authority for Processing

The Client warrants that personal data supplied, disclosed, or made accessible to MNA for the Services has been obtained and may be processed on a lawful basis under applicable laws and regulations. The Client shall provide notices to Personal Data Subjects, obtain consent when required, or satisfy other lawful bases for processing. The Client shall ensure that its processing instructions to MNA do not infringe Personal Data Subject rights, third-party rights, or applicable laws and regulations. MNA shall not be required to conduct comprehensive independent legal review or verification of the Client's lawful processing bases unless specifically included in the Scope of Services. However, if MNA knows or reasonably suspects that an instruction contravenes applicable law, it may seek clarification, defer affected processing, or take other actions permitted by these Terms.

12.4. Purpose-Limited and Instruction-Based Processing

When acting as Personal Data Processor, MNA shall process personal data received from the Client only as necessary to:

- a. perform the Services and prepare Deliverables under the Engagement Agreement;
- b. fulfill applicable contractual obligations;
- c. carry out lawful written instructions from the Client as Personal Data Controller; or
- d. meet obligations under applicable laws and regulations.

MNA shall not use personal data processed on behalf of the Client for marketing, independent commercial purposes, development of personal databases, or other purposes outside the instructions and Scope of Services without a lawful processing basis. Processing instructions may be specified in Engagement Documents, Appendices, a Data Processing Addendum, or written communications from an authorized Client representative. Where Client instructions materially change the Scope of Services, processing methods, system needs, risks, or costs, the Change Request mechanism shall apply.

12.5. Data Limitation and Minimization

The Parties shall endeavor to limit personal data processed in providing the Services to information reasonably necessary, relevant, and appropriate to lawful processing purposes. The Client should not provide unnecessary personal data outside the Scope of Services. MNA may request that the Client limit, mask, redact irrelevant portions of, or provide a more appropriate form of data if the supplied data materially exceeds service requirements. Where work can be performed using anonymous, aggregated, or sufficiently masked data, the Parties may consider that alternative to identifiable personal data. These requirements do not diminish the Parties' obligations to maintain the accuracy and integrity of data required for the Services.

12.6. Accuracy and Updating of Data

The Client shall be responsible for the accuracy, completeness, currency, and legality of personal data supplied to MNA for processing under Client instructions. MNA shall record, process, amend, or update personal data according to the instructions and agreed Scope of Services. If MNA identifies material discrepancies or errors in processed personal data, it shall inform the Client and seek necessary clarification or corrective instructions. MNA shall not be authorized to make substantive changes to personal data, employee status, remuneration information, or other data requiring Client decisions without relevant instructions or approvals. Processing errors proven attributable to MNA shall be handled under the error correction and liability provisions of the Engagement Agreement.

12.7. Personal Data Security

MNA shall implement reasonable technical and organizational safeguards appropriate to the data's nature and sensitivity, processing risks, characteristics of the Services, and applicable legal requirements. These safeguards are intended to protect personal data against:

- a. unauthorized access;
- b. unauthorized use or disclosure;
- c. unauthorized amendment, manipulation, or processing;
- d. unlawful loss, damage, or destruction; and
- e. other information security risks reasonably affecting confidentiality, integrity, or availability.

Safeguards may include access control, user authentication, device security, storage protection, secure transfer channels, backups, activity logging, and incident procedures, as relevant. MNA shall implement measures proportionate to processing risks and shall not be relieved of legally mandated minimum safeguards solely because it uses third-party systems or service providers. Special security standards for an Engagement may be specified in the Engagement Documents or applicable Data Processing Addendum.

12.8. Access Restrictions and Personnel Obligations

MNA shall restrict personal data access to personnel, consultants, associates, specialists, or other parties reasonably requiring it for the Services on a need-to-know basis. Any personnel accessing personal data shall be subject to relevant confidentiality, information security, and usage restrictions. MNA shall take reasonable steps to ensure that granted access corresponds to the personnel's functions and needs. When personnel cease involvement or access is no longer needed, MNA shall take reasonable steps to terminate or revoke access under its control. Where accounts or access revocation are managed through Client-owned systems, the Parties shall coordinate to implement changes within their respective authority.

12.9. Third Parties and Other Data Processors

MNA may use technology, cloud storage, communications, assessment, HRIS, payroll, and other supporting service providers as necessary for the Scope of Services. Where such providers or supporting parties act as other Personal Data Processors processing Client personal data through MNA, their use must receive the Client's prior written approval as Personal Data Controller before processing begins. Approval may be granted through Engagement Documents, approved provider lists, a Data Processing Addendum, or other written consent adequately identifying the permitted parties or processing categories. MNA shall take reasonable steps to ensure that third parties processing personal data on its behalf are subject to confidentiality, security, and data protection obligations appropriate to their processing activities. MNA shall remain responsible for its own obligations, including management of third parties it engages, under these Terms and applicable laws and regulations. Where there are material changes to an approved provider, processing purpose, location, or risk, MNA shall notify the Client and obtain additional approval if required by law or the Engagement Documents.

12.10. Use of Technology and Processing Systems

MNA may use software, applications, automation technology, or electronic systems in performing the Services, provided that such use complies with the Scope of Services, lawful processing instructions, and applicable data protection obligations. Use of Client-provided systems shall follow reasonably applicable access, authorization, and security policies communicated by the Client to MNA. MNA shall not input Client personal data or Confidential Information into generative artificial intelligence services, public platforms, or other third-party systems where this would result in processing or disclosure without the required lawful basis or approval. Where particular technology involves third-party personal data processing, the requirements concerning other Personal Data Processors and applicable data storage and transfer restrictions shall apply. Further arrangements concerning systems, access limits, storage locations, and technical measures may be set out in the Engagement Documents or a Data Processing Addendum.

12.11. Requests and Rights of Personal Data Subjects

Where MNA acts as a Personal Data Processor on behalf of the Client, the Client, as Personal Data Controller, shall remain responsible for managing and fulfilling Personal Data Subject requests and rights in accordance with applicable laws and regulations. Where MNA receives a Personal Data Subject request concerning data processed on the Client's behalf, MNA shall refer such request to the Client to the extent permitted by law. MNA shall not be obligated to make decisions, provide substantive responses, or take action on the Client's behalf without lawful instructions, unless required by applicable law. MNA's assistance in handling Personal Data Subject requests shall be limited to obligations expressly included in the agreed Scope of Services and those required by applicable laws and regulations. Any request for additional assistance, including data retrieval, report preparation, document review, consultation, or other administrative activities outside the Scope of Services, shall constitute additional Services subject to MNA's approval and may incur separate Professional Fees. MNA shall have the right to require advance payment before performing such additional Services, provided that this does not prevent the fulfillment of mandatory legal obligations that cannot lawfully be excluded. Where MNA acts as Personal Data Controller for its own processing activities, MNA shall remain responsible for fulfilling the legal obligations applicable to it in that capacity.

12.12. Security Incidents and Personal Data Protection Failures

Where MNA becomes aware of unauthorized access, unauthorized disclosure, loss, unlawful alteration, or another security event actually or reasonably suspected to affect Client personal data under MNA's custody or processing (a "Data Incident"), MNA shall notify the Client without undue delay. Initial notice shall be given as soon as reasonably practicable once MNA has sufficient indications to identify a suspected Data Incident, without waiting for the entire investigation to be completed. The notice shall, to the extent information is available, include:

- a. the known nature or type of Data Incident;
- b. the categories of personal data affected or suspected to be affected;
- c. the date or time of the incident or its discovery, where ascertainable;
- d. known or reasonably foreseeable impacts; and
- e. response, containment, or recovery measures taken or proposed.

If information is incomplete when initial notice is given, MNA may provide updates as the investigation progresses. MNA's cooperation in responding to Data Incidents shall be limited to its applicable legal obligations and activities expressly included in the agreed Scope of Services. MNA shall have no obligation to conduct forensic investigations, security audits, system recovery, preparation of special reports, regulatory assistance, or other incident response activities beyond such obligations, unless subject to MNA's prior written approval and an agreement on additional Professional Fees. Where the Client acts as Controller, it shall be responsible for notification to Personal Data Subjects and competent authorities under the applicable requirements and statutory deadlines, with assistance from MNA where relevant and legally required. Where MNA acts as Controller for particular processing, it shall be directly responsible for applicable notification obligations concerning that processing. The provision of notifications, information, or assistance relating to a Data Incident shall not, in itself, constitute an admission of fault or liability by MNA. Any claim against MNA arising from a Data Incident must be based on a proven breach of MNA's obligations and shall remain subject to the limitations of liability set out in Article 15, to the extent permitted by applicable laws and regulations. Nothing in this provision shall exclude any incident response, remediation, or notification obligations legally required of MNA.

12.13. Cross-Border Data Transfers and Storage

Where the performance of the Services involves the storage, access, transmission, or transfer of personal data outside Indonesia, such processing shall be carried out in accordance with the respective roles and legal obligations of the Parties under applicable laws and regulations. Where the Client acts as Personal Data Controller, the Client shall be responsible for establishing the lawful basis, providing lawful instructions, and ensuring compliance with the legal requirements applicable to it in connection with cross-border transfers of personal data. Where personal data is transferred through systems, platforms, infrastructure, or service providers selected, designated, or provided by the Client, the Client shall be responsible for the selection of such providers, their terms of use, and decisions concerning data transfers and storage locations. MNA shall not be liable for such decisions or failures of service providers beyond MNA's control, to the extent not caused by a proven breach of MNA's obligations. MNA shall be entitled to rely upon the Client's lawful instructions and approvals when processing personal data within the agreed Scope of Services, without being required to conduct an independent compliance audit of the Client's systems or decisions, unless required by applicable law or expressly included in the Scope of Services. Where systems, infrastructure, or service providers independently selected and used by MNA involve cross-border transfers of personal data, MNA shall inform the Client and comply with the legal obligations applicable to MNA in its relevant processing capacity. The Client shall communicate any special requirements regarding data storage locations, cross-border transfer restrictions, or the use of particular service providers before commencement of the relevant Services. Any request to change data storage locations, migrate systems, engage alternative service providers, or implement additional technical requirements outside the agreed Scope of Services may be treated as a Change Request and may incur additional Professional Fees and External Costs, subject to the Parties' agreement. Any claim against MNA relating to cross-border processing or transfers of personal data shall remain subject to the limitations of liability set out in Article 15, to the extent permitted by applicable laws and regulations.

12.14. Data Retention, Return, and Deletion

MNA may retain Client Data, personal data, and related documentation for as long as necessary and legally permitted for the performance of the Services, fulfillment of contractual obligations, administration, audits, evidentiary purposes, dispute resolution, or other lawful interests consistent with its processing role. Following the expiration or termination of an Engagement or fulfillment of the relevant processing purposes, the return, deletion, destruction, or de-identification of personal data processed on the Client's behalf shall be carried out in accordance with the Client's lawful instructions and MNA's applicable legal obligations. Client Data shall be returned in a reasonably available format or as expressly agreed in the Engagement Documents. Such obligation shall not automatically include special format conversions, data reconstruction, data cleansing, system migration, integration with third-party systems, or technical assistance to the Client or a replacement service provider. Any additional work described above shall constitute separate Services, subject to MNA's approval and agreement on the Scope of Services, schedule, and Professional Fees, except to the extent such work constitutes a mandatory legal obligation that cannot lawfully be excluded. MNA shall have the right to retain particular data or documentation where a lawful basis exists for legal compliance, evidentiary purposes, dispute resolution, or other purposes permitted by applicable laws and regulations. Data retained within backup systems or archives that cannot reasonably be selectively deleted may remain until the applicable lawful retention cycle expires, subject to appropriate security measures, usage restrictions, and confidentiality obligations. MNA shall have no obligation to provide ongoing data management services following the expiration or termination of an Engagement, unless expressly agreed in writing or required by applicable law. Nothing in this provision shall entitle MNA to withhold personal data as security for payment or disregard legally mandated obligations concerning data return, deletion, or protection.

12.15. Anonymized or Aggregated Data

To the extent permitted by law, MNA may use adequately anonymized or aggregated information internally for methodology improvement, quality control, general analysis, service development, and process improvement. Such use is permitted only where the information cannot reasonably identify the Client or individuals, directly or by combination with other

reasonably available information. Data that is merely masked but still permits re-identification shall remain personal data subject to applicable protection requirements. This provision does not authorize MNA to disclose Confidential Information, sell personal data, or use Client Data for other commercial purposes without a lawful basis.

12.16. Cooperation, Inspection, and Compliance

The Parties shall cooperate reasonably in fulfilling personal data protection obligations relevant to the Engagement Agreement. Where legally required or agreed in writing, MNA shall provide relevant information concerning processing activities, safeguards, third parties, and Data Incidents within its responsibility. Client requests for inspection, security assessment, audit, or compliance documents must take account of confidentiality, system security, third-party rights, and reasonable scope and scheduling. MNA shall not be obligated to provide unlimited access to internal systems, information concerning other clients, trade secrets, or documentation irrelevant to lawful obligations. Where assistance, audits, or inspections require material additional work beyond the Scope of Services, the Parties may agree additional fees or performance arrangements without diminishing mandatory legal obligations.

12.17. Additional Processing Arrangements

Where the nature, scale, type, or risks of an Engagement's personal data processing require more detailed arrangements, the Parties may enter into a Data Processing Addendum ("DPA") or additional data protection provisions forming an integral part of the Engagement Agreement. A DPA may address:

- a. the Parties' roles and responsibilities as Personal Data Controllers and/or Processors;
- b. the purposes, nature, and scope of processing;
- c. categories of Personal Data Subjects and personal data;
- d. permitted processing instructions;
- e. technical and organizational security standards;
- f. use of other Personal Data Processors;
- g. data storage, transfer, and retention;
- h. handling of Data Incidents and related notifications;
- i. fulfillment of Personal Data Subject rights; and
- j. return, deletion, and management of data after the Engagement ends.

Where law or processing characteristics require specific documentation, approval, or arrangements before processing, the Parties shall meet those requirements before commencing the relevant processing. In the event of inconsistency between this Article and a specifically agreed DPA, the DPA shall govern the processing activities it expressly covers, to the extent permitted by applicable law.

ARTICLE 13 – INTELLECTUAL PROPERTY RIGHTS

13.1. Client Intellectual Property

All data, documents, materials, trademarks, logos, systems, policies, information, and intellectual property previously owned or developed by the Client, or lawfully provided by the Client to MNA for an Engagement, shall remain the property of the Client or lawful rights holder ("Client Materials"). The Client grants MNA a limited, non-exclusive right, for as long as necessary, to use, process, adapt, or reproduce Client Materials solely to perform the Services and fulfill the Engagement Agreement. Such right of use shall not constitute a transfer of ownership of Client Materials to MNA.

13.2. MNA Intellectual Property

All methodologies, frameworks, models, concepts, tools, base templates, formats, working methods, know-how, databases, formulas, techniques, processes, training materials, instruments, and other intellectual property that:

- a. MNA owned or developed before an Engagement;
- b. MNA develops independently of the Engagement;
- c. are generic and reusable for multiple clients or Engagements; or
- d. constitute developments, improvements, or derivatives of MNA's existing materials, methods, or intellectual property;

shall remain the property of MNA ("MNA Materials"). Nothing in the Engagement Agreement shall be construed as transferring ownership of MNA Materials to the Client unless expressly agreed otherwise in writing.

13.3. Ownership of Custom-Developed Deliverables

To the extent that Deliverables are specifically developed for the Client under the Scope of Services and all related Professional Fees have been paid in full, the economic rights in the portions specifically developed for the Client shall transfer to the Client insofar as such rights are transferable under applicable law and the Engagement Documents. This transfer shall exclude MNA Materials, methodologies, frameworks, base templates, tools, formulas, know-how, general concepts, and other MNA-owned components used in, incorporated into, or underlying the Deliverables. Where a Deliverable includes components whose ownership MNA cannot transfer, their use shall be governed by the applicable licenses or usage rights.

13.4. License to MNA Materials Incorporated in Deliverables

All ownership and intellectual property rights in MNA Materials, including methodologies, frameworks, underlying templates, tools, formulas, operating systems, concepts, and other proprietary components, shall remain vested in MNA or their respective lawful rights holders, notwithstanding their use or incorporation in the Deliverables. Upon full satisfaction of all payment obligations relating to the Deliverables, MNA grants the Client a limited right to use MNA Materials actually incorporated into such Deliverables, solely to the extent necessary to use the Deliverables for the agreed purposes of the Engagement. Such right shall be non-exclusive, non-transferable, non-sublicensable, and limited to the Client's internal use. The right shall be perpetual and free of additional licensing fees, unless expressly agreed otherwise in the Engagement Documents. The Client may use, implement, reproduce, and adapt those portions of the Deliverables specifically developed for the Client for its internal operational purposes, provided that such activities do not infringe MNA's ownership rights or the applicable restrictions on MNA Materials. The license to MNA Materials shall not include any right to extract, separately reproduce, modify, further develop, distribute, license, or commercially exploit MNA Materials as standalone materials, products, systems, or services without MNA's prior written consent. Providing access to auditors, professional advisers, consultants, affiliates, or other parties as permitted under Article 13.5 shall not constitute a sublicense or transfer of rights in MNA Materials. The Client shall remain responsible for ensuring that such parties comply with the applicable usage restrictions and confidentiality obligations. Nothing in this Article shall be construed as transferring ownership of MNA Materials or requiring MNA to provide source files, underlying templates, working papers, or proprietary components not expressly agreed upon as Deliverables. Economic rights in those portions of the Deliverables specifically developed for the Client shall remain governed by Article 13.3.

13.5. Restrictions on MNA Materials

Without MNA's prior written consent, the Client shall not:

- a. sell, license, sublicense, distribute, or commercially exploit MNA Materials as standalone products, systems, materials, or services;
- b. reproduce, extract, modify, or further develop MNA Materials independently of the permitted use of Deliverables under Article 13.4;
- c. provide MNA Materials to third parties for independent use, further development, or exploitation for the benefit of parties other than the Client;
- d. use MNA Materials to develop, offer, or provide products, systems, training, consulting services, or other commercial services substantially reproducing MNA's proprietary components;

- e. reverse engineer MNA's tools, formulas, systems, or proprietary components to obtain or reproduce their underlying components, except to the extent expressly permitted by applicable laws and regulations;
- f. claim ownership of MNA methodologies, frameworks, underlying templates, tools, formulas, or other MNA Materials; or
- g. remove, conceal, or modify lawful intellectual property notices appearing on MNA Materials, unless otherwise agreed in writing.

The Client may continue to provide access to Deliverables to auditors, legal advisers, professional consultants, service providers, and affiliates where necessary for the Client's internal purposes, including implementation, auditing, and compliance activities. Such access shall not grant recipients any right to use MNA Materials independently, reproduce them for other parties, or commercially exploit them. The Client shall ensure that recipients within its control are bound by appropriate usage restrictions and confidentiality obligations, and shall remain responsible for breaches of such restrictions by recipients obtaining MNA Materials through the Client, to the extent permitted by applicable law. Disclosures required by law or pursuant to lawful requests from regulators, courts, or competent authorities shall remain permitted in accordance with the applicable confidentiality provisions and laws and regulations. Where MNA becomes aware of unauthorized use of MNA Materials in breach of this Article, MNA shall have the right to request cessation of such use and pursue remedies available under the Engagement Agreement and applicable laws and regulations. Nothing in this Article shall diminish the Client's rights in those portions of the Deliverables specifically developed for and transferred to the Client under Article 13.3.

13.6. MNA's Rights to General Knowledge and Experience

MNA may continue using general knowledge, experience, skills, ideas, concepts, methods, techniques, and know-how acquired or developed during an Engagement for service development and other Engagements. Such use shall not involve disclosure of Client Confidential Information, Client Data, personal data, or information reasonably identifying the Client or individuals without a lawful basis or consent.

13.7. Reuse of Generic Materials

MNA may reuse generic structures, concepts, frameworks, methods, templates, tools, and other components that do not specifically identify the Client in providing Services to others. Materials specifically developed using the Client's proprietary information remain subject to the Client's confidentiality, data protection, and intellectual property rights under the Engagement Agreement.

13.8. Third-Party Materials

Where Deliverables contain third-party materials, software, data, assessments, fonts, templates, platforms, or intellectual property, their use shall be subject to the relevant rights holders' licensing and usage terms. MNA cannot grant the Client broader rights than those lawfully granted to MNA by the relevant third-party owner or licensor. MNA shall inform the Client where use of third-party components creates material restrictions relevant to the intended use of Deliverables under the Scope of Services.

13.9. Effectiveness of Assignments and Licenses

Any assignment of economic rights or grant of usage rights in Deliverables under this Article shall take effect once all Professional Fees and other payment obligations directly relating to those Deliverables have been paid in full, unless expressly agreed otherwise. Until payment is completed, the Client may use Deliverables only for internal review and evaluation unless otherwise agreed in writing. This restriction shall not apply to Client Materials already belonging to the Client.

13.10. No Implied Assignment

Unless expressly provided in the Engagement Agreement, no intellectual property rights shall be deemed assigned, granted, or licensed to either Party merely because such rights are used, displayed, or incorporated in performing the Services.

13.11. Data and Outputs from Recurring Services

Where the Services include Managed HR, Payroll, HRIS administration, or other ongoing operational services, employee data, transaction records, payroll calculation outputs, and other information generated from processing Client Data for the Client shall remain the Client's property or rights, in accordance with the nature of the data, applicable laws, and the Engagement Agreement. This shall not transfer ownership of software, proprietary formulas, base templates, working methods, or MNA Materials used to generate such data or records. Access, return, and deletion of personal data shall remain governed by Article 12.

ARTICLE 14 – REPRESENTATIONS AND WARRANTIES

14.1. Mutual Representations and Warranties

Each Party represents and warrants, upon entering into the Engagement Agreement and throughout the performance of its obligations, that:

- a. it conducts its activities and possesses legal capacity in accordance with the requirements applicable to it;
- b. it has lawful authority to enter into and perform the Engagement Agreement;
- c. any person granting approval on its behalf has the necessary authority;
- d. performance of the Engagement Agreement does not conflict with its legal obligations or other binding agreements; and
- e. it shall perform its obligations in good faith and in accordance with applicable laws and regulations.

14.2. MNA's Representations and Warranties

MNA shall perform the Services in accordance with the Scope of Services, specifications, and service parameters expressly agreed upon in the Engagement Documents, exercising reasonable professional skill and care appropriate to the nature of the Services provided. MNA shall have the right to determine work methodologies, personnel assignments, resource utilization, and other internal arrangements based on its professional judgment, provided that the obligations expressly agreed upon under the Engagement Agreement continue to be fulfilled. MNA shall hold or obtain the necessary rights to use MNA Materials and third-party materials selected by MNA in performing the Services, subject to applicable licensing and usage terms. Unless expressly agreed otherwise in writing, MNA does not warrant that the Services or Deliverables will be entirely error-free, satisfy every particular requirement or purpose of the Client not specified in the agreed Scope of Services, or achieve any particular results or benefits for the Client. Where a material nonconformity is proven to have been directly caused by MNA's breach of its obligations in performing the Services, the matter shall be addressed in accordance with the correction provisions under Article 7.11 and the liability provisions and limitations under Article 15. Nothing in this Article shall diminish MNA's obligations under applicable laws and regulations or the specifications and service standards expressly agreed upon by the Parties.

14.3. Client's Representations and Warranties

The Client represents and warrants that:

- a. the material information, data, documents, and statements supplied to MNA are accurate and not materially misleading to the extent of the Client's knowledge and responsibility;
- b. it holds lawful rights and grounds to provide Client Data and Client Materials to MNA;
- c. the provision and use of such data or materials under the Engagement Agreement do not infringe third-party rights or applicable laws and regulations;
- d. it has authority to issue the instructions, decisions, and approvals required for the Engagement; and
- e. it shall not direct MNA to undertake actions contrary to law, third-party rights, or applicable professional standards.

14.4. No Guarantee of Specific Business Outcomes

Unless expressly stated otherwise in the Scope of Services, MNA does not guarantee that the Services or Deliverables will produce particular business, financial, operational, organizational, employment-related, or commercial outcomes. The effectiveness of recommendations, policies, systems, assessments, candidates, or Deliverables may depend on management decisions, Client implementation, organizational circumstances, individual conduct, market conditions, regulatory changes, and factors beyond MNA's control. This shall not diminish MNA's obligation to meet expressly agreed specifications, Deliverables, and service standards.

14.5. Professional Information and Recommendations

All analyses, opinions, recommendations, assessments, estimates, benchmarks, projections, or professional judgments provided by MNA shall be prepared based on the information and data available, assumptions applied, agreed Scope of Services, and circumstances known at the time the Services are performed. In performing the Services, MNA shall be entitled to rely upon information, data, documents, representations, and instructions provided or approved by the Client, including information originating from the Client's personnel, systems, or designated third parties. Unless expressly included in the Scope of Services, MNA shall not be required to conduct independent audits, investigations, testing, or comprehensive verification of the accuracy and completeness of such information. This provision shall not exclude MNA's obligation to exercise reasonable professional skill and care under Article 14.2. The Client shall remain responsible for evaluating, approving, and determining the use or implementation of MNA's recommendations, including decisions relating to organizational structures, remuneration, performance evaluations, HR policies, employee appointments or terminations, and other management decisions. The provision of recommendations by MNA shall not, in itself, constitute approval, decision-making, or an assumption of the Client's management authority. MNA does not warrant that any recommendation, assessment, estimate, benchmark, or projection will produce particular benefits, cost savings, performance improvements, compliance outcomes, or other results, unless expressly warranted in the Engagement Documents. Unless expressly agreed otherwise, MNA shall have no obligation to monitor subsequent developments or update analyses, recommendations, or Deliverables after the relevant work has been completed or delivered, including changes in data, policies, organizational structures, market conditions, or applicable laws and regulations. Requests for re-analysis, additional validation, updated recommendations, or implementation assistance outside the agreed Scope of Services may be treated as additional Services, subject to MNA's approval and separate Professional Fees. MNA shall not be liable for consequences caused by inaccurate or incomplete Client information, modification or use of recommendations beyond the agreed purposes of the Engagement, or decisions and implementation activities within the Client's control, to the extent such consequences are not caused by a proven breach of MNA's obligations. Any claim against MNA relating to the Services or professional recommendations shall remain subject to the liability provisions and limitations under Article 15, to the extent permitted by applicable law.

14.6. Third-Party Products and Services

In performing the Services, MNA may use, integrate, recommend, or provide support relating to products, software, platforms, electronic systems, assessments, databases, technologies, or services supplied by third parties in accordance with the agreed Scope of Services. Unless expressly agreed otherwise in writing, MNA makes no independent warranty regarding the availability, service continuity, performance, compatibility, security, accuracy, or fitness for a particular purpose of third-party products or services. Any warranties, licenses, service level agreements, and terms of use applicable to third-party products or services shall be governed by the relevant provider's terms. Where third-party products, systems, platforms, or service providers are selected, designated, or directly contracted by the Client, the Client shall be responsible for contractual arrangements, payments, licenses, service renewals, account administration, and decisions concerning their use, except to the extent expressly included in MNA's Scope of Services. MNA shall not be liable for disruptions, delays, service discontinuation, feature changes, price changes, system failures, or acts or omissions of third-party providers beyond MNA's control, to the extent such consequences are not caused by a proven breach of MNA's obligations. Where issues involving third-party products or services affect the performance of the Services, MNA shall have the right to reasonably adjust work methods, schedules, and performance timelines, subject to notification to the Client in accordance with the applicable coordination provisions. Requests for system migration, configuration changes, data reprocessing, additional integrations, replacement of service providers, or other work arising from changes or issues involving third-party products outside the agreed Scope of Services may be treated as Change Requests and may incur additional Professional Fees or External Costs, subject to the Parties' agreement. Where MNA independently selects or contracts a third-party provider to fulfill its obligations under the Engagement Agreement, the use of such provider shall not extinguish MNA's obligation to perform the Services in accordance with the agreed Scope of Services and professional standards. Any claim against MNA relating to third-party products or services shall remain subject to the liability provisions and limitations set out in Article 15, to the extent permitted by applicable law. Nothing in this Article shall exclude personal data protection, confidentiality, or other legal obligations directly applicable to MNA.

14.7. No Automatic Agency Relationship

The provision of Services shall not automatically establish an agency, partnership, joint venture, or legal representation relationship between MNA and the Client. MNA acts as an independent professional services provider unless expressly granted lawful special authority under the Engagement Agreement.

14.8. Notice of Material Changes

Each Party shall notify the other Party in writing within a reasonable time upon becoming actually aware of a change in circumstances that renders a material representation or warranty made by that Party under this Article inaccurate or no longer applicable. The Client shall be responsible for notifying MNA of material changes to information, data, instructions, policies, organizational structures, management decisions, or other circumstances within the Client's knowledge or control that may materially affect the performance of the Services. Unless expressly included in the Scope of Services or required by applicable law, MNA shall have no obligation to continuously monitor, investigate, or verify changes within the Client's organization or other circumstances beyond MNA's control. Where such changes affect the Scope of Services, Deliverables, performance schedules, resource requirements, or Professional Fees, MNA shall have the right to propose adjustments through the applicable Change Request mechanism. MNA shall have no obligation to perform additional work or changes to the Scope of Services before the relevant adjustments have been agreed upon in writing, unless required by applicable law. MNA shall not be liable for delays, rework, or nonconformities directly caused by the Client's failure to provide timely, complete, or accurate notification of relevant changes, to the extent not caused by a proven breach of MNA's obligations. Any liability of MNA arising under this Article shall remain subject to the limitations of liability set out in Article 15, to the extent permitted by applicable law.

14.9. Limits of Professional Authority

MNA's consulting, advisory, and administrative support services shall not automatically constitute legal services, independent audit services, or other regulated professional services requiring specific licenses or authority. Where an Engagement requires licensed professionals, their involvement shall be arranged in accordance with applicable laws and the agreed Scope of Services.

ARTICLE 15 – LIMITATION OF LIABILITY

15.1. Scope of Liability

To the extent permitted by applicable laws and regulations, MNA shall only be liable for actual, demonstrable direct losses that are directly caused by MNA's material breach of its obligations within the agreed Scope of Services. The Client asserting a claim shall bear the burden of establishing the basis of the claim, the existence of actual loss, and a direct causal relationship between MNA's breach of obligation and the alleged loss. MNA shall not be liable for losses arising from or aggravated by inaccurate Client Data, instructions, approvals, decisions, acts, or omissions of the Client or third parties, including the Client's implementation of MNA's recommendations, to the extent such losses are not caused by a proven breach of MNA's obligations. Any claim against MNA shall be subject to the exclusions, limitations, and maximum liability cap set out in this Article 15, without prejudice to any liability that cannot lawfully be limited or excluded.

15.2. Indirect Losses

To the extent permitted by applicable laws and regulations, MNA shall not be liable for indirect, incidental, special, consequential, or punitive damages, including lost profits, revenue, business opportunities, anticipated savings, goodwill, reputation, or business interruption. This exclusion shall apply insofar as losses of the relevant nature and basis of claim may lawfully be excluded under applicable law.

15.3. Maximum Aggregate Liability of MNA

To the extent permitted by applicable laws and regulations, MNA's total aggregate liability arising out of or in connection with an Engagement, whether in contract, tort, negligence, or on any other legal basis, shall not exceed 25% (twenty-five percent) of the total Professional Fees actually received by MNA for the Engagement directly relating to the claim during the 12 (twelve) months preceding the event giving rise to the claim. External Costs, taxes, reimbursements, and payments to third parties shall be excluded from this liability cap. The cap shall apply in the aggregate to all claims arising from an event or series of related events concerning the same Engagement and shall not constitute a separate cap for each claim.

15.4. Exceptions to Liability Limitations

The exclusions and limitations of liability set out in this Article shall apply to the fullest extent permitted by applicable laws and regulations. Such limitations shall be inapplicable only to the extent that their application is expressly prohibited or otherwise unenforceable under applicable law. The assertion or allegation of fraud, intentional misconduct, or gross negligence shall not, in itself, invalidate or override MNA's liability limitations, unless the relevant basis of liability is established and its limitation is prohibited under applicable law. Nothing in this provision shall restrict regulatory authority or exclude legal obligations that cannot lawfully be waived or limited by agreement.

15.5. Circumstances Outside MNA's Responsibility

To the extent not caused by MNA's own breach or negligence, MNA shall not be responsible for losses, delays, or consequences directly arising from:

- a. inaccurate, incomplete, late, or misleading Client data, documents, information, or instructions;
- b. decisions, acts, or implementation failures by the Client, its employees, vendors, or other third parties;
- c. interruptions to third-party products, systems, platforms, or services beyond MNA's reasonable control;
- d. changes in laws, regulations, government policies, or other circumstances after Deliverables are completed; or
- e. use of Deliverables outside the purposes, context, Scope of Services, or assumptions underlying their preparation.

15.6. Third-Party Claims Originating from the Client

The Client shall be responsible for third-party claims directly arising from Client Data, Client Materials, Client instructions, or Client use of Deliverables that contravene the Engagement Agreement, applicable law, or third-party rights. To the extent permitted by law, the Client shall indemnify MNA for direct losses and reasonable claim-handling costs incurred as a result, except to the extent caused by MNA's own breach or negligence. The Party receiving a claim shall notify the other within a reasonable time and allow coordination concerning the defense or resolution of the claim. Neither Party may agree to a settlement imposing material obligations on the other without that Party's written consent.

15.7. Duty to Mitigate Losses

A Party suffering loss shall take reasonable steps to reduce or prevent further loss. The other Party's liability shall exclude portions of loss that could reasonably have been avoided through such mitigation.

15.8. Application to Operational Services

Where the Services include Managed HR, Payroll, HRIS, employment administration, or other operational services, the Client shall be responsible for the accuracy and completeness of the data, instructions, decisions, and approvals provided to MNA. The Client's final approval of calculations, reports, documents, or administrative transactions shall constitute the Client's confirmation and authorization to proceed based on the approved information. MNA shall be entitled to rely upon the Client's final approval and shall not be liable for consequences arising from decisions, instructions, payments, filings, or implementation undertaken by the Client pursuant to such approval, to the extent that such consequences are not caused by a proven breach of MNA's obligations. MNA's involvement in calculations, data processing, documentation, or administration shall not transfer the Client's legal responsibilities as employer, data owner, or party responsible for payments and statutory filings to MNA. Any claim relating to processing errors proven to have been directly caused by MNA shall remain subject to the limitations of liability set out in this Article 15.

ARTICLE 16 – FORCE MAJEURE

16.1. Definition of Force Majeure

"Force Majeure" means an event or circumstance beyond the affected Party's reasonable control that materially impedes or prevents that Party from fulfilling its obligations under the Engagement Agreement. Force Majeure may include natural disasters, major fires, floods, earthquakes, epidemics or pandemics, war, terrorism, riots, general strikes, governmental actions or restrictions, public infrastructure disruptions, and large-scale system or network disruptions beyond the affected Party's reasonable control. Technology disruptions, cybersecurity incidents, or system failures shall not automatically constitute Force Majeure where they arise from the relevant Party's failure to implement reasonably necessary security, maintenance, or preventive measures.

16.2. Notice

The Party affected by Force Majeure shall notify the other Party within a reasonable time after becoming aware of the event. The notice shall explain the nature of the event, affected obligations, estimated duration or impacts, and reasonably available response measures.

16.3. Consequences of Force Majeure

Performance of obligations directly prevented by Force Majeure may be suspended for the duration and to the extent of the event. The affected Party shall not be deemed in breach or delay provided that it complies with this Article and undertakes reasonable mitigation measures. Affected timelines, milestones, and completion targets may be adjusted proportionately according to the duration and consequences of the event. Force Majeure shall not extinguish payment obligations accrued before the event.

16.4. Mitigation and Cooperation

The affected Party shall endeavor to take reasonable measures to reduce the effects of Force Majeure and resume its obligations as soon as the impediment ceases or can be overcome. The Parties shall coordinate changes to schedules, alternative performance methods, and other reasonably necessary action. For Services involving statutory deadlines, employee payments, or important operational obligations, the Parties shall endeavor to implement practicable mitigation measures without disregarding their respective legal obligations.

16.5. Prolonged Force Majeure

If Force Majeure continues for more than 60 (sixty) Calendar Days and materially prevents performance of an Engagement, the Parties shall discuss continuation in good faith. If no solution is reached within a reasonable time, either Party may terminate the affected portion of the Engagement by written notice. Such termination shall not extinguish payment obligations for Services performed, Deliverables completed, or costs and commitments lawfully incurred before termination becomes effective.

ARTICLE 17 – TERMINATION OF THE ENGAGEMENT AGREEMENT

17.1. Termination by Mutual Agreement

An Engagement Agreement or Engagement may be terminated at any time by mutual written agreement of the Parties. The termination agreement shall address, where relevant, the effective termination date, outstanding work, delivery of Deliverables, handling of Client Data, transition assistance, and settlement of payments.

17.2. Termination for Convenience

Unless expressly provided otherwise in the Engagement Documents or required by applicable laws and regulations, the Client shall not be entitled to terminate an Engagement with a fixed term or minimum commitment period before the expiration of such term without MNA's prior written consent. MNA's consent to early termination may be subject to the settlement of payment obligations, including Professional Fees, resource costs or commitments, and External Costs lawfully incurred or agreed upon under the Engagement Agreement. For an Engagement without a fixed term or minimum commitment period, the Client may terminate the Engagement for convenience by providing at least 30 (thirty) Calendar Days' prior written notice, without extinguishing payment obligations applicable up to the effective termination date. MNA shall have the right to terminate an Engagement for convenience by providing at least 30 (thirty) Calendar Days' prior written notice, unless otherwise specified in the Engagement Documents or applicable laws and regulations. Termination under this Article shall not extinguish MNA's rights to outstanding payments, costs already incurred, or other payment commitments lawfully agreed upon.

17.3. Termination for Breach

Either Party may terminate an Engagement Agreement where the other Party materially breaches its obligations and fails to remedy the breach within 14 (fourteen) Calendar Days after receiving written notice. The notice must describe the breach and the corrective action reasonably required, where the breach is capable of remedy. Where a breach is inherently incapable of remedy or requires immediate action under law, the relevant immediate termination rights may be exercised.

17.4. MNA's Right to Suspend or Terminate Immediately

MNA may suspend the Services and/or terminate an Engagement immediately by written notice where:

- the Client requests, directs, or pressures MNA to undertake conduct reasonably considered unlawful, contrary to professional ethics, or infringing third-party rights;
- the Client fails to satisfy overdue payment obligations after receiving notice and an opportunity to pay under Article 5;
- threats, violence, harassment, intimidation, or working conditions materially endanger MNA personnel;
- fraud, forgery, concealment of material facts, or unlawful use of the Services occurs;
- a material conflict of interest, compliance risk, or professional risk cannot reasonably be managed without ending the Engagement; or
- continuation would require MNA or its personnel to breach applicable legal obligations.

Exercise of this right must be based on justifiable reasons and shall not extinguish administrative settlement, data protection, or payment obligations under these Terms.

17.5. Immediate Termination by Either Party

Either Party may terminate an Engagement immediately if the other Party:

- is dissolved or lawfully ceases material business operations;
- is declared bankrupt or becomes subject to another legal circumstance materially preventing performance under applicable law;
- loses a license or legal authority required for its principal obligations under the Engagement; or
- can no longer continue the Engagement because continuation is prohibited by law.

17.6. Suspension Before Termination

MNA shall have the right to suspend part or all of the Services where circumstances arise that constitute grounds for suspension or termination under the Engagement Agreement, without being required to terminate the Engagement Agreement beforehand. Suspension may take effect upon written notice to the Client, without any obligation to provide an additional cure period, unless expressly required under these Terms, the Engagement Documents, or applicable laws and regulations. During suspension, MNA shall have the right to adjust performance schedules, timelines, personnel allocation, and service capacity based on the circumstances and MNA's resource availability. MNA shall have no obligation to maintain resource allocations, guarantee the continuity of the Client's operations, or provide replacement services during suspension, unless expressly agreed otherwise or required by applicable law. Resumption of the Services shall be subject to resolution of the circumstances giving rise to suspension, fulfillment of the Client's relevant obligations, and adjustments to schedules and MNA's resource availability. MNA shall not be liable for delays or operational disruptions directly resulting from suspension carried out in accordance with the Engagement Agreement, to the extent permitted by applicable law and provided that such consequences are not caused by MNA's own breach of obligation. Suspension shall not extinguish the Client's accrued payment obligations or any mandatory legal obligations, including obligations relating to personal data protection and management.

17.7. Termination of a Particular Engagement

Termination of one Engagement shall not automatically terminate other Engagements between MNA and the Client unless expressly stated in the termination notice or agreed by the Parties. The rights and obligations under each Engagement shall be determined by its applicable Engagement Documents.

17.8. Relationship with Special Commercial Terms

Where the Engagement Documents specify a minimum subscription term, automatic renewal provisions, special notice periods, lawful cancellation fees, or particular payment obligations, those provisions shall apply to the relevant Engagement where expressly agreed by the Parties. Such special commercial arrangements shall not restrict termination rights that cannot lawfully be waived. Where an Engagement is terminated early, settlement of payments and delivery of work products shall be governed by Article 18.

ARTICLE 18 – CONSEQUENCES OF TERMINATION

18.1. Cessation of Services

Upon the effective expiration or termination of an Engagement, MNA's obligation to perform the Services under that Engagement shall cease, unless expressly agreed otherwise in writing or required by applicable laws and regulations. MNA shall have no obligation to continue work, complete activities that have not become due contractual obligations, provide operational support, maintain personnel allocations, or perform additional closure or transition activities after such date. Any request for Services following the expiration or termination of an Engagement shall be subject to MNA's approval and may incur additional Professional Fees in accordance with the agreed Scope of Services and commercial terms. MNA does not guarantee the continuity of the Client's operations following termination and shall not be liable for disruptions or consequences arising from the cessation of Services in accordance with the Engagement Agreement, to the extent permitted by applicable law. Expiration or termination shall not extinguish accrued payment obligations, provisions intended to survive termination, or mandatory legal obligations, including those relating to personal data protection and management.

18.2. Payment Obligations

The expiration or termination of an Engagement shall not extinguish or reduce the Client's payment obligations accrued or lawfully agreed upon under the Engagement Agreement. The Client shall remain obligated to settle all applicable payment obligations, including:

- Professional Fees for Services performed, whether in whole or in part;
- the value of work or Deliverables completed or substantially performed;
- retainer fees, service period fees, and allocated service capacity in accordance with the agreed commercial terms;

- d. External Costs, reimbursements, and third-party commitments approved or lawfully incurred;
- e. cancellation fees, early termination fees, and minimum payment commitments expressly established in the Engagement Documents; and
- f. any other payment obligations lawfully accrued under the Engagement Agreement.

Where the Client terminates an Engagement before the expiration of a fixed term or minimum commitment period, payment obligations relating to the remaining contractual period shall continue to be governed by the agreed commercial terms, to the extent enforceable under applicable law. MNA shall have the right to issue a final invoice for all outstanding payment obligations in accordance with the applicable payment schedules and commercial terms. Termination shall not, in itself, entitle the Client to refunds, cancellation of invoices, fee reductions, or compensation for unused Services or allocated capacity. The treatment of advance payments shall remain subject to Article 5.12 and applicable law. Nothing in this Article shall permit duplicate charges for the same obligation.

18.3. Delivery of Work Products

Upon satisfaction of all payment obligations relating to the Deliverables, MNA shall deliver only those Deliverables expressly due to the Client under the agreed Scope of Services and applicable Engagement Documents, provided that such Deliverables have been completed or are otherwise required to be delivered under the Engagement Agreement. The expiration or termination of an Engagement shall not, in itself, require MNA to complete, finalize, convert, or deliver work in progress, drafts, or partial work products that have not been expressly agreed upon as Deliverables. Unless expressly agreed otherwise, MNA shall have no obligation to provide internal working papers, source files, methodologies, tools, formulas, underlying templates, proprietary materials, internal records, or other supporting materials that do not constitute Deliverables. Deliverables shall be provided in the formats and through the delivery mechanisms agreed upon in the Engagement Documents. Requests for format adjustments, restructuring, file conversions, or additional work following termination may be treated as additional Services, subject to MNA's approval and separate Professional Fees. Ownership and usage rights relating to Deliverables shall remain governed by Article 13. Nothing in this provision shall diminish the Client's rights in Client Materials or MNA's obligations to return or handle personal data in accordance with applicable laws and regulations.

18.4. Return or Deletion of Data

Client Data, Confidential Information, and personal data shall be handled after termination in accordance with Articles 11 and 12. The Parties shall coordinate cessation of access, data return, information deletion, and any retention required by law. MNA shall not use personal data as security for payment or withhold fulfillment of legally mandated data protection obligations solely because amounts remain unpaid.

18.5. Transition Assistance

Unless expressly agreed upon in the Engagement Documents or required by applicable laws and regulations, MNA shall have no obligation to provide transition assistance, handover support, knowledge transfer, training, system migration, or operational support following the termination or expiration of an Engagement. Any request by the Client for transition assistance shall constitute a request for additional Services, the performance of which shall be entirely subject to MNA's prior written approval, resource availability, and agreement on the Scope of Services, duration, and Professional Fees. MNA shall have the right to require advance payment before providing such transition assistance. The termination or expiration of an Engagement shall not impose any obligation upon MNA to guarantee operational continuity, a seamless transfer of Services to a replacement service provider, or the successful completion of the Client's transition process. Nothing in this provision shall exclude MNA's obligations relating to the handling and return of personal data or any other obligations that cannot lawfully be excluded.

18.6. Surviving Provisions

Termination shall not affect previously accrued rights or obligations. Provisions on payment, confidentiality, personal data protection, intellectual property, limitation of liability, consequences of termination, governing law, dispute resolution, and other provisions intended by their nature to survive shall remain binding after termination in accordance with their applicable terms.

ARTICLE 19 – RELATIONSHIP BETWEEN THE PARTIES

19.1. Independent Service Provider

MNA acts as an independent professional services provider. Nothing in the Engagement Agreement shall itself create an employment, agency, partnership, joint venture, or legal representation relationship between the Parties. Each Party shall independently conduct its business, manage its internal affairs, and fulfill its legal obligations.

19.2. No Employment Relationship

MNA personnel performing the Services shall not automatically become employees, workers, or personnel of the Client. Management, assignment, remuneration, and legal employment or engagement relationships of MNA personnel shall remain the responsibility of MNA or the party lawfully employing or engaging them. The presence of MNA personnel at the Client's premises or their involvement in Client operations shall not itself alter those legal relationships. This shall not override assessment based on the actual circumstances of an employment relationship or non-waivable employment obligations under applicable law.

19.3. No Authority to Bind

Neither Party may issue statements, enter into contracts, assume obligations, or make commitments binding the other toward third parties without lawful written authority. Where MNA is specially authorized to act on the Client's behalf, the scope and limits of that authority must be clearly documented in the Engagement Documents or a separate authorization.

19.4. Non-Exclusive Relationship

Unless expressly agreed otherwise in writing, the relationship shall be non-exclusive. The Client may engage other service providers and MNA may provide Services to other clients, including those in the same industry. These rights remain subject to confidentiality, data protection, conflict of interest management, and lawfully agreed special restrictions.

19.5. No Automatic Assumption of Management Functions

The provision of Managed HR, Payroll, Fractional HR Management, HR Operational Support, or similar Services shall not itself make MNA the Client's employer, management body, or corporate decision-maker. MNA's authority and responsibilities shall be limited to the Scope of Services and authority expressly conferred in the Engagement Documents, without diminishing legal responsibility arising from activities actually performed.

ARTICLE 20 – ASSIGNMENT, SUBCONTRACTING, AND THIRD PARTIES

20.1. Assignment of Rights and Obligations

Neither Party may assign the entire Engagement Agreement or materially assign its rights and obligations to another party without the other Party's prior written consent, which shall not be unreasonably withheld. Consent shall not be required for an assignment as part of a merger, corporate restructuring, business combination, or business transfer to a successor lawfully assuming the relevant obligations, provided that the assignment is lawful and does not materially diminish the assignee's capacity to fulfill its obligations. The assigning Party shall notify the other in writing within a reasonable time and ensure continued compliance with confidentiality, data protection, and other contractual requirements.

20.2. Use of Consultants, Associates, and Subcontractors

MNA may engage consultants, associates, specialists, vendors, or subcontractors to support the Services without this constituting assignment of the Engagement Agreement, provided that their involvement is consistent with the Engagement and agreed terms. MNA shall remain responsible for performance of Services by persons acting on MNA's behalf within the

Scope of Services. MNA shall impose relevant confidentiality, information security, and data protection obligations on such parties. Where these parties act as other Personal Data Processors, the Controller consent requirements under Article 12 and applicable law shall apply.

20.3. No Third-Party Contractual Rights

Unless expressly stated otherwise or required by law, the Engagement Agreement is for the benefit of the Parties and does not grant direct contractual rights to third parties. This Article shall not extinguish third-party rights arising directly under applicable law.

20.4. Responsibility for Third-Party Service Providers

Where an Engagement involves providers contracting directly with the Client, the rights and obligations under those contracts shall operate between the Client and the relevant providers. MNA shall be responsible only for coordination, assistance, implementation, or other activities expressly within the Scope of Services. This shall not diminish MNA's responsibility for its own errors or negligence in performing agreed obligations.

ARTICLE 21 – NOTICES

21.1. Form of Notices

All formal notices under the Engagement Agreement shall be in writing and delivered by email, courier, registered mail, personal delivery, or another written method capable of evidencing receipt. Formal notices include notices of breach, suspension, termination, disputes, changes to official contact information, and other notices specifically required under these Terms.

21.2. Notice Addresses and Contacts

Formal notices shall be sent to each Party's official addresses, contacts, or email addresses stated in the applicable Engagement Documents. Where MNA's notice contact is not specifically identified in the Engagement Documents, notice may be sent through MNA's official contact channels published on its website, provided that receipt by MNA can be demonstrated. Each Party shall notify the other in writing of changes to notice addresses or contacts. Such changes shall apply to notices after receipt or confirmation by the other Party.

21.3. Time of Receipt

A notice shall be deemed received:

- if personally delivered, upon receipt evidenced by an acknowledgment;
- if sent by courier or registered mail, on the recorded delivery date; or
- if sent by email, when sent to the applicable official email address without a delivery failure notification, provided that dispatch can be evidenced.

Emails sent after 17:00 in the recipient's local time or on a non-Business Day shall be deemed received on the following Business Day, unless otherwise expressly provided in the Engagement Documents or applicable law. Where applicable law prescribes a special form or deadline for notice, those legal requirements shall prevail.

21.4. Operational Communications

Day-to-day operational communications by email, business communication applications, or other agreed media may continue to be used for coordination, instructions, feedback, confirmations, and operational approvals under these Terms. Such communications shall not replace formal notice requirements where expressly required by this Article.

21.5. Communication and Approval Records

Each Party may retain relevant correspondence, confirmations, approvals, and communication records as evidence of performance of the Engagement Agreement, subject to applicable confidentiality, personal data protection, and legal requirements.

ARTICLE 22 – GOVERNING LAW AND DISPUTE RESOLUTION

22.1. Governing Law

These Terms and each Engagement Agreement incorporating them shall be interpreted and performed in accordance with the laws of the Republic of Indonesia, unless the Parties expressly and lawfully agree to a different specific arrangement.

22.2. Amicable Settlement

If a dispute, disagreement, or claim arises out of or in connection with the Engagement Agreement, the Parties shall first endeavor to resolve it through amicable discussions and good-faith negotiation. Either Party may issue written notice of the dispute. The Parties shall endeavor to resolve the dispute within 30 (thirty) Calendar Days after receipt of notice, or within another period agreed in writing.

22.3. Court Proceedings

If the dispute is not resolved amicably within the period under Article 22.2, the Parties agree to submit it to the competent court and elect their permanent and general legal domicile at the Registry of the Central Jakarta District Court, without prejudice to any rules on absolute jurisdiction established by applicable laws and regulations. This shall apply unless the Parties expressly agree in writing to another lawful dispute resolution mechanism or forum in the applicable Engagement Documents.

22.4. Urgent Relief

The amicable settlement provisions shall not limit either Party's right to seek interim measures, urgent protection, or other remedies necessary to prevent irreparable harm, preserve confidentiality, protect personal data, or safeguard intellectual property rights.

22.5. Continued Performance

During dispute resolution, the Parties shall continue performing undisputed obligations that can reasonably be performed, provided that such performance does not conflict with applicable suspension, termination, or legal obligations. The existence of a dispute shall not itself suspend payment obligations for undisputed invoice amounts.

ARTICLE 23 – LANGUAGE

23.1. Indonesian-Language Version

These Terms are drafted and issued in Bahasa Indonesia. The Indonesian-language version shall be the primary version for interpreting and implementing these Terms and any Engagement Agreement incorporating them, to the extent permitted by applicable laws and regulations.

23.2. English Translation

For the benefit of Clients and other parties, MNA may provide an English translation of these Terms through its official website or other channels. The translation is intended to provide an English-language equivalent of these Terms and shall not itself amend the substance of the Indonesian version. MNA shall endeavor to ensure that Indonesian and English versions issued with the same version number are substantively equivalent.

23.3. Differences in Interpretation

In the event of discrepancies, inconsistencies, or differences of interpretation between the Indonesian version and the English translation, the Indonesian version shall prevail to the extent permitted by applicable laws and regulations. Where applicable law mandates a particular language or the Parties lawfully agree to another language arrangement, that requirement or arrangement shall apply to its specified scope.

23.4. Parties' Understanding

By accepting Engagement Documents expressly referring to these Terms, each Party acknowledges having had an adequate opportunity to read, understand, request clarification, obtain translation, or seek independent professional advice concerning these Terms before giving consent.

23.5. Bilingual Documents

Where an Engagement Agreement is issued in more than one language, the prevailing language in case of differences of interpretation may be specifically stipulated in those Engagement Documents, subject to applicable laws and regulations. Such special arrangements shall apply only to the documents or Engagements expressly covered.

ARTICLE 24 – MISCELLANEOUS

24.1. Entire Agreement

These Terms, together with approved Engagement Documents, including the Proposal & Quotation, Engagement Confirmation, Statement of Work, Appendices, approved Change Requests, and other expressly incorporated documents, constitute the entire Engagement Agreement between MNA and the Client for the relevant Engagement. The Engagement Agreement supersedes prior communications, understandings, or agreements concerning the same subject matter, whether oral or written, unless a particular document is expressly preserved. An NDA, Data Processing Addendum, or other document lawfully agreed to remain effective shall not automatically be cancelled by this provision.

24.2. Amendments to the Engagement Agreement

Any change to material terms of the Engagement Agreement shall take effect only when made or confirmed in writing by authorized representatives of both Parties. An exception shall apply to operational changes or Change Requests that may be approved through other mechanisms expressly provided in these Terms. Amendments to one Engagement shall not automatically amend any other Engagement between the Parties.

24.3. Severability

Where a provision of the Engagement Agreement is held invalid, ineffective, or unenforceable by a competent authority, the remaining provisions shall continue in effect to the extent that they can lawfully be enforced. The Parties shall endeavor to replace the affected provision with a lawful provision that most closely reflects the original commercial intent.

24.4. No Implied Waiver

A Party's failure or delay in exercising any right under the Engagement Agreement shall not constitute waiver of that right. Any waiver shall be effective only if made in writing by an authorized representative and shall be limited to the specifically stated circumstances.

24.5. Cumulative Rights and Remedies

Rights and remedies available under the Engagement Agreement are cumulative and shall not exclude other rights or remedies available by law unless expressly and lawfully stated otherwise.

24.6. Electronic Approval and Signatures

Engagement Documents may be approved or signed physically or electronically in accordance with applicable laws and regulations. Where electronic signatures or electronic system approvals are used, the Parties shall take account of the identity and authority of signatories and the reliability of evidence of approval. Engagement Documents may be executed in multiple copies or counterparts that together constitute one agreement, subject to applicable law. These Terms themselves do not require a separate signature from each Client where the relevant version has been expressly referenced and accepted as part of binding Engagement Documents.

24.7. Ethics, Anti-Bribery, and Compliance

Each Party shall perform the Engagement Agreement in good faith and shall not offer, provide, request, or receive payments, advantages, or benefits that violate applicable anti-bribery, anti-corruption, or other compliance laws and regulations. Each Party may refuse instructions or actions reasonably considered unlawful or contrary to relevant professional obligations.

24.8. Document Preparation Costs and Stamp Duty

Each Party shall bear its own professional advisory or internal costs in reviewing and approving Engagement Documents unless otherwise agreed. Stamp duty or other formal charges on Engagement Documents shall be fulfilled in accordance with applicable laws and regulations or the Parties' agreement. Electronic publication of these Terms shall not itself require stamp duty or separate signatures on every copy.

24.9. Publication and Version Identification

MNA may publish these Terms electronically on its official website, including as a downloadable document. Each version shall be identified by its version number and Effective Date. Engagement Documents incorporating these Terms must adequately identify the applicable version, including the version number and/or Effective Date. MNA shall endeavor to make available copies of versions used for particular Engagements for documentation, evidentiary purposes, and handling disputes. Issuance of a new version shall not itself amend previously effective Engagement Agreements unless the Parties expressly agree to the change.

24.10. Relationship with Website Terms of Use

These Terms govern the contractual relationship relating to MNA's professional Services. Website use, access to public content, and website user activities not directly connected with an Engagement Agreement may be governed separately by Terms of Use, a Privacy Notice, or other website policies. Website access, document downloads, or preliminary contact with MNA shall not themselves constitute agreement to enter into an Engagement Agreement.

24.11. Order of Precedence of Documents

Where these Terms conflict with Engagement Documents or Appendices, these Terms shall prevail as the primary general terms unless the Parties expressly agree in writing that particular special terms amend or override specified provisions of these Terms. Such agreed special terms shall apply only to the Engagement, subject matter, and scope expressly identified. Where approved Engagement Documents conflict with one another, the following order of precedence shall apply:

- 1) later agreed addenda or Change Requests expressly amending earlier provisions;
- 2) the Engagement Confirmation;
- 3) the Proposal & Quotation; and
- 4) the Statement of Work, Service Schedule, Service Level Agreement, or other Appendices.

More specific technical or operational provisions shall continue to apply insofar as they do not conflict with documents of higher priority. This order shall not override the status of these Terms stated in the preceding paragraph unless an amendment to these Terms is expressly agreed in writing by the Parties. Where a Data Processing Addendum or other document governs a subject more specifically and is expressly designated as applicable to an Engagement, such specific provisions shall apply within their stated scope and conditions. No amendment to these Terms shall be deemed effective solely by reason of custom, previous practice, or communications that do not satisfy the applicable approval procedures.

ARTICLE 25 – FINAL PROVISIONS

25.1. Status of These Terms

These Terms constitute the standard terms and conditions issued by PT Mitra Nara Artha governing the provision of MNA Advisory professional Services. These Terms shall form part of an Engagement Agreement where expressly referenced and accepted through valid Engagement Documents between MNA and the Client.

25.2. Application to Engagements

By accepting Engagement Documents incorporating this version of the Terms, the Parties agree to be bound by the rights, obligations, responsibilities, limitations, and other provisions set out herein to the extent applicable to the relevant Engagement. Applicability of these Terms to an Engagement shall not depend upon separately signing this document, provided that their acceptance and incorporation comply with applicable legal requirements.

25.3. Publication and Updates

These Terms shall become effective on the Effective Date indicated at the beginning of this document and may be updated by MNA from time to time. Every update shall be issued with appropriate version identification. Amendments or updates shall not automatically apply to previously agreed Engagement Agreements unless the Parties expressly accept the updated version.

25.4. Final Terms

These Terms shall be read together with the Engagement Documents expressly referring to them. Matters specific to an Engagement, including Client identity, Scope of Services, Deliverables, term, Professional Fees, service schedules, and other commercial requirements, shall be specified in the applicable Engagement Documents.

ISSUED BY:
PT MITRA NARA ARTHA
MNA Advisory

Document: Professional Services Terms & Conditions
Version: 1.0
Effective Date: October 17, 2026

This document is made available electronically as the standard terms and conditions governing MNA Advisory's professional services.