



Quotation for ASIC services

May 19, 2021
Ref sub.: 79510/A14800/04

To: Università degli Studi di Pavia

Attn.: Mr. Danilo Manstretta

Dear Mr. Danilo Manstretta

IMEC is pleased to provide the following offering (hereinafter "Quotation") to Università degli Studi di Pavia (hereinafter "Customer") for the manufacturing of your project **AMPNIM1JJ2_TOP**, submitted on a Mini@sic during H2 2020 with runID 7510 on TSMC 28nm's technology (hereinafter "Project").

1 DELIVERABLES AND PRICE

ITEM	DESCRIPTION	PRICE
1	Participation on EP MPW/ Mini@sic, H2 2020, Discounted Price, Academic design <ul style="list-style-type: none"> ▪ Mini@sic, microblock of 1111x1111µm² designed area, TSMC 28nm CMOS HPC RF ▪ Design name: AMPNIM1JJ2_TOP ▪ Miniasic run Identification: Run 7510 on 28/10/2020 ▪ On-silicon base area: 1 block(s) 	€ 7.650,00
TOTAL		€ 7.650,00

All our prices are fixed, excluding VAT and any and all taxes and duties and based on the conditions of delivery DAP IMEC Leuven (per Incoterms 2010). Customer shall pay all applicable taxes and duties regardless of whether or not they are itemized on the invoice(s).

2 VALIDITY AND TERM OF THE QUOTATION

- This Quotation is valid for month(s), starting from the date of the Quotation as mentioned above.
- This Quotation is effective for all purchase orders (hereinafter "PO") placed and accepted by IMEC during the validity of the Quotation.
- Unless otherwise specified in this Quotation, this Quotation supersedes and replaces any and all prior quotations for the technologies, devices, services and materials described in this Quotation.
- IMEC is entitled to withdraw or amend the Quotation before a PO has been placed by the Customer.

3 PAYMENT AND INVOICING

- Payment term: 100 % at delivery of prototypes upon invoice.

IMEC vzw
Kapeldreef 75
3001 Leuven
Belgium

Register of Legal entities Leuven
VAT BE 0425.260.668
Phone: +32 16 28 12 11
www.imec-int.com

4 APPLICABLE TERMS AND CONDITIONS

- This Quotation is confidential and as such provided under the terms of a mutually agreed non-disclosure agreement.
- The Terms & Conditions for Access to Europractice Multi Project Wafer (MPW) Runs and the IMEC General Terms and Conditions of Sale, set forth in the Annex 1 and Annex 2 hereto, are exclusively applicable to this Quotation. **This means that by issuing your PO, you explicitly accept, that The Terms & Conditions for Access to Europractice Multi Project Wafer (MPW) Runs and the IMEC General Terms and Conditions of Sale, as attached hereto, will be applicable to the Project. It is hereby understood that this implies a waiver of your terms and conditions.**
- For work subcontracted to TSMC IMEC's warranty and liability is limited to TSMC's warranty and liability under TSMC's Terms & Conditions (Annex 3). IMEC makes no other warranties of any kind.
- To the extent permitted by the applicable law, IMEC's aggregate liability for damages (or settlement amounts) under this Quotation shall not exceed the lowest of these two amounts: (i) the price paid by the Customer to IMEC for the Services or (ii) 500,000 USD.
- This Quotation will be performed in whole or in part during the COVID-19 outbreak. It being understood however that IMEC shall not be held liable for any delay in the performance of the Quotation directly or indirectly arising from the COVID-19 outbreak or from any subsequent connected disease outbreak. In case of a significant delay, IMEC shall inform Customer and parties shall enter into good faith discussion to find a solution. At least, the targeted timing and/or delivery dates set forth herein shall be extended for a period corresponding to the suspended period due to such delay. In no event, such delay shall be considered as a substantial breach of this Quotation by IMEC.
- IMEC is entitled to terminate the agreement by writing without any liability or obligation to pay compensation in case an IMEC's subcontractor is not able to carry out his part of the assignment.
- This Quotation is governed by the law of the country of IMEC's registered seat and no effect shall be given to any conflict-of-law provisions. All disputes which might arise from this Quotation, will be submitted to the competent courts of IMEC's registered seat.
- In case of conflict between the wording of this Quotation, Annex 1 and Annex 2, the wording of the Quotation will take precedence over Annex 1 and Annex 1 will take precedence over Annex 2.

5 CONTACT AND PURCHASE ORDER DETAILS

IMEC Details	IMEC vzw Kapeldreef 75 3001 Leuven Belgium Register of Legal entities Leuven VAT BE 0425.260.668 Phone: +32 16 28 12 11 www.imec-int.com
Your point of contact	Paul Malisse Tel.: +32 16 28 12 72 E-mail: Paul.Malisse@imec.be
Send PO by e-mail to	Paul.Malisse@imec.be and imeclink.salesoperations@imec.be
Add the following to the PO	<i>"This purchase order is subject to IMEC's quotation with reference 79510/A14800/04, including the IMEC General Terms and Conditions of Sale."</i>

ANNEX 1: TERMS & CONDITIONS FOR ACCESS TO EUROPRACTICE MULTI PROJECT WAFER (MPW) RUNS

1. General

The terms and conditions contained herein apply to all deliveries made and services rendered by the EUROPRACTICE MPW Center or EUROPRACTICE Service Center (hereinafter referred to as the "MPW Center") to CUSTOMER as a result of CUSTOMER's participation to EUROPRACTICE MPW runs. Any change in or amendment to these terms shall only be valid and only become effective after having been officially agreed to in writing by the MPW Center.

2. Design Registration

CUSTOMER has to register participation of a design on a EUROPRACTICE MPW-run through the web-based online registration form, available on the official Internet homepage of EUROPRACTICE (<https://www.euopractice-ic.com>). CUSTOMER has to select one of the following organizations as the desired MPW Center: IMEC vzw, located at Kapeldreef 75, B-3001, Leuven, Belgium OR Fraunhofer-Institut (FHG-IIS), Am Wolfsmantel 33, D-91058 Erlangen, Germany OR CMP, Avenue Felix Viallet 46, 38031 Grenoble Cedex, France OR Tyndall Institute, Lee Maltings Complex, Dyke Parade, Cork, T12R5CP, Ireland. After completion of this form, CUSTOMER has to send the summary form, duly signed by its authorized signatory, by email or post to the selected MPW Center. Only when the signed summary form is received by the MPW Center and the design is checked for design errors, the MPW Center can accept the design for prototyping.

For cancellation of registered designs by CUSTOMER, contact the technical support teams for more information.

3. Prices and Payment

Prices for deliveries made or services rendered by the MPW Center to CUSTOMER shall be as set forth in the official price schedule published on the official Internet homepage of EUROPRACTICE (<https://www.euopractice-ic.com>) or otherwise in a written quotation or price schedule, which upon CUSTOMER's request, will be made available to CUSTOMER. The terms of this price schedule, together with any changes or amendments thereto are fully incorporated into these "Terms and Conditions" by this reference.

The prices set forth in the price schedule are subject to change. Any amended price schedule will be published on the official Internet homepage of EUROPRACTICE (<https://www.euopractice-ic.com>) together with its effective date.

In general, the MPW Center shall invoice CUSTOMER, for the amounts due, at the time of Products delivery. MPW Center reserves the rights to issue 50% to 100% of the invoice at purchase order acceptance, and the remaining amount will be invoiced at the time of Products delivery.

In that case the exact rates will be mentioned in advance in the Products price quotation, and should appear explicitly in the purchase order. CUSTOMER commits to pay the due amounts in due time and according to the provisions of these "Terms and Conditions".

All invoices are payable within thirty days after the date of invoice. Payments overdue shall be charged subsequently with past-due interest of 1.25% per month, as of the first day of their falling overdue.

CUSTOMER will make the payments to the MPW Center without withholding or deduction for or on account of any taxes, duties and/or other charges.

The MPW Center has the right to request CUSTOMER for a letter of credit or proof of a sufficient bank warranty, or any other warranty, as the MPW Center may deem appropriate to warrant the execution of CUSTOMER of its obligations.

4. Delivery

Services will be delivered by the Service Center who will be entitled to subcontract (part of) the Services to a third party vendor.

All indicated delivery times are standard delivery times, based on the fabrication runtime of third party vendors. The MPW Center shall make commercially reasonable efforts to deliver on time. However, notwithstanding the foregoing, the MPW Center shall not be held liable for any delays or failures to meet delivery dates.

If the MPW Center is notified by a third party vendor of any delay in the agreed time of delivery, it shall as soon as reasonably possible, notify CUSTOMER thereof in writing, stating whenever possible, the time when delivery can be expected.

Deliveries will be made DAP or CPT, CUSTOMER delivery address, in accordance with the Incoterms 2010.

Title to the deliveries and risk of loss will pass from the MPW Center to CUSTOMER upon delivery in accordance with the provision stated above. The scheduled dates of delivery are the dates of shipment to CUSTOMER's facilities or any other place of delivery specified by CUSTOMER.

5. Quality – Warranty – Liability – Indemnification

CUSTOMER expressly recognizes that the EUROPRACTICE service cannot guarantee correct working of CUSTOMER generated designs manufactured on MPW runs.

The fact that the MPW Center has performed DRC, ERC or LVS checks on CUSTOMER generated designs does not mean that the MPW Center guarantees correct working of the checked designs.

The MPW Center only warrants that prototypes are taken from wafers that meet the standard quality level of the selected third party vendor(s) and have passed the standard third party vendor wafer parametric tests.

In case prototype dies have to be packaged by the MPW Center, the MPW Center is only liable for the added value of packaging. This means that in case packaging (dicing and packaging itself) would go wrong, the MPW Center only redo packaging free of charge, CUSTOMER has to deliver new prototype dies (from spare or pay for new MPW run for new dies in case no spare dies are available).

EXCEPT AS EXPRESSLY SET FORTH HEREIN, THE MPW CENTER EXPRESSLY DISCLAIMS ANY WARRANTY THAT USE OF THE EUROPRACTICE SERVICE WILL PROVIDE WORKING OR USABLE PARTS, AND CUSTOMER IS NOT RELYING ON ANY WARRANTY OR ON ANY UNDERSTANDING OR BELIEF THAT THE USE OF THE EUROPRACTICE SERVICES WILL PROVIDE WORKING OR USABLE PARTS. THE MPW CENTER EXPRESSLY DISCLAIMS ALL IMPLIED WARRANTIES, INCLUDING THE WARRANTY OF MERCHANTABILITY AND FITNESS FOR A PARTICULAR PURPOSE.

THE MPW CENTER SHALL NOT BE RESPONSIBLE FOR ANY DIRECT, INDIRECT, INCIDENTAL OR CONSEQUENTIAL DAMAGES CUSTOMER OR ANY SUBSIDIARY OR OTHER AFFILIATE OF CUSTOMER MAY SUFFER RELATING TO THE USE OF ANY FABRICATION AND/OR DELIVERY, INCLUDING WITHOUT LIMITATION, THE

CONDITION OF THE FABRICATION OR THE DELIVERY, ITS MERCHANTABILITY OR ITS FITNESS FOR ANY PARTICULAR PURPOSE.

THE MPW CENTER SHALL NOT BE LIABLE FOR, AND CUSTOMER HEREBY ASSUMES THE RISK OF, AND WILL RELEASE AND FOREVER DISCHARGE THE MPW CENTER, ITS AGENTS, OFFICERS AND EMPLOYEES, EITHER IN THEIR INDIVIDUAL CAPACITIES OR BY REASON OF THEIR RELATIONSHIP TO THE MPW CENTER, WITH RESPECT TO ANY EXPENSE, CLAIM, LIABILITY, LOSS, OR DAMAGE (INCLUDING ANY INCIDENTAL OR CONSEQUENTIAL DAMAGE) EITHER DIRECT OR INDIRECT, WHETHER INCURRED, MADE OR SUFFERED BY CUSTOMER OR BY ANY THIRD PARTIES, IN CONNECTION WITH OR IN ANY WAY ARISING OUT OF THE FURNISHING OR USE OF THE FABRICATION AND/OR DELIVERY.

IN ALL CASES, THE MPW CENTER'S LIABILITY TO CUSTOMER ON ANY GROUND AND UNDER ANY LAW WHATSOEVER SHALL NOT EXCEED A SUM EQUAL TO THE FEE PAID TO THE MPW CENTER BY CUSTOMER HEREUNDER.

CUSTOMER warrants that any designs provided by CUSTOMER to the MPW Center shall not infringe the intellectual property rights of any third parties.

CUSTOMER agrees to defend, indemnify and hold harmless the MPW Center and its trustees, officers, professional staff, employees and agents and their respective successors, heirs and assigns from all liability, demand, damage, loss or expense that they or any of them may at any time incur by reason of any claims, suits, actions, demands or judgments made against the MPW Center arising from the MPW Center integrated circuit fabrication services performed for CUSTOMER based upon CUSTOMER generated or provided designs, including, but not limited to, any claim or loss related to any product liability or alleged infringements of any patent, copyright, trademark or other proprietary rights.

6. Confidentiality and Proprietary Rights

The MPW Center and CUSTOMER recognize that the information exchanged hereunder is of a confidential and proprietary nature. Each party shall maintain all such confidential and proprietary information provided by the other party hereunder in confidence. As the EUROPRACTICE services envision transfer of such information to third party vendors, the MPW Center agrees that it shall require each such vendor to comply with non-disclosure provisions which shall provide due protection to the information provided by the CUSTOMER. Each party further agrees that it shall treat the other party's confidential and proprietary information with the same care with which it treats its own confidential and proprietary information. The obligation of confidentiality shall extend for a period of five (5) years from the date of disclosure by one party to the other.

Each party specifically agrees that it shall not disclose any material which may be considered proprietary or confidential material of the other party or of any vendors to any third parties.

Proprietary material shall include but shall not be limited to, proprietary vendor information such as yield and parametric data, whether it was provided to customers or extracted by them. Each party remains the sole owner of its intellectual property rights and know-how. No license or other rights are granted herein by one party to the other whether directly or by implication, estoppel or otherwise, with respect to any patent, trademark, copyright, mask work, trade secret or other intellectual property right of a party, except perform the EUROPRACTICE services and make the requested deliveries.

7. Export Laws

The MPW Center is committed to compliance with export and sanctions-related laws and regulations, including EC Regulation No 428/2009, which provides for common EU control rules for exports, transfer, brokering and transit of dual-use items. Under such laws and regulations, an export license might be required to export technology, software, ASIC, MPW (collectively referred to as "Items") in case the Items are classified as dual-use items. CUSTOMER undertakes to complete any questionnaire required to assess the dual-use status of the Items. CUSTOMER acknowledges that an export license granted by the competent export control authorities might be required for the supply of the Items. Therefore, it is explicitly agreed that the execution of the MPW Center's obligations under these Terms and Conditions are subject to the grant of such export license by the competent export control authorities. The MPW Center shall make reasonable business endeavours to acquire such export license. In any event the MPW Center cannot be held liable for acquiring such license and in the event the MPW Center is unable to obtain such license, this cannot be considered by the other Party as a substantial breach by the MPW Center.

In addition, CUSTOMER shall not (i) use any EUROPRACTICE MPW run in the design, development, production, stockpiling or use of weapons of mass destruction, such as nuclear, chemical or biological weapons or missiles nor for any use supporting those weapon activities, (ii) re-export to any third party who is known or suspected to be involved in any such activities nor to any sanctioned entity, or (iii) export, directly or indirectly, to any destination, person, entity or end use prohibited or restricted under such export control regulations, without obtaining prior authorization from the applicable government authorities to the extent required by those laws.

8. Assignment

Neither party shall assign its rights or delegate its duties under these "Terms and Conditions" without the prior written consent of the other party hereto, except to any party succeeding to substantially all of the business interests of the assigning party or in the case of the Service Center, a third party vendor appointed by it.

9. Dispute Resolution – Applicable Law & Competent Courts

These "Terms and Conditions" shall be governed by and interpreted in accordance with the laws of Belgium in case IMEC has been selected as the MPW Center in accordance with the laws of Germany in case Fraunhofer has been selected as the MPW Center and in accordance with the laws of France in case CMP has been selected as the MPW Center. All disputes in connection to the EUROPRACTICE services shall first be discussed in good faith between the parties in order to try to find an amicable solution. If no solution can be found to settle the dispute within forty-five (45) days after giving notice to the other party, then either party may submit the dispute for settlement to the courts of Leuven, Belgium, in case IMEC has been selected as the MPW Center, to the courts of Munich Germany in case Fraunhofer has been selected as the MPW Center, to the courts of Grenoble, France, in case CMP has been selected as the MPW Center to the courts of Dublin, Ireland, in case Tyndall Institute has been selected as the Service Center. The Parties agree that only these courts, as the case may be, are exclusively competent to settle such dispute.

-Version Feb-2020-

ANNEX 2: IMEC GENERAL TERMS AND CONDITIONS OF SALE

- "Agreement" means the collection of (i) the quotation issued by IMEC in which the Assignment has been offered, (ii) the purchase order (PO) issued by the Client in which the Assignment has been ordered, (iii) the GTC, (iv) the invoice issued by IMEC for the payment of the Assignment, and as the case might be (v) any specific terms and conditions explicitly agreed upon in writing by IMEC and the Client.

- "Assignment" means the performance of the Services and/or the delivery of Goods as described in the Agreement.

- "Background" refers to any and all intellectual property rights and know-how of IMEC in the same or related areas as those applicable to the Assignment, held by and/or in the possession of or controlled by IMEC prior to the starting date of the Assignment as well as all developments, improvements and/or additions to these that IMEC generates and/or that are made outside the scope of the Assignment.

- "Client" means the legal entity, as identified in the Agreement, requesting the Assignment.

- "Deliverables" mean the outcome of the Assignment, excluding the Foreground.

- "Force Majeure" refers to an inevitable and unforeseen event beyond IMEC's control or of its suppliers or subcontractors.

- "Foreground" means any developed intellectual property rights and know how within the Assignment.

- "Good(s)" mean the material(s) to be supplied by IMEC to the Client, within the context of the Assignment.

- "IMEC" means to the legal entity performing the Assignment.

- "Services" refer(s) to the services to be carried out by IMEC for the benefit of the Client, as described in the Agreement.

1. IMEC is not bound by and hereby expressly rejects Client's general terms and conditions. Client accepts these GTC by accepting the Deliverables whether or not these GTC are provided with each sales transaction.

2. The Assignment between the Client and IMEC enters into force (i) through signature of the quotation for acceptance by the Client; or (ii) through signature of the PO for acceptance by a person who can legally represent IMEC or (iii) through acceptance of the PO by IMEC through execution thereof.

3. IMEC has the right to make alterations to the size, price, delivery and payment period as laid down in the Agreement and will notify the Client thereof in writing. The Client must communicate its objections in writing to IMEC within a period of 14 calendar days to be calculated from the announcement of the alterations by IMEC, in the absence of which IMEC is authorized to carry through the alterations.

4. IMEC may call on subcontractors to carry out the Assignment, without the Client's consent.

5. The conditions of delivery are FCA IMEC (per Incoterms 2010). IMEC will make the Good(s) available at IMEC's premises. The Client bears full costs and risks of moving the Good(s) from there to destination. IMEC will decide on the proper packaging. The Goods are deemed to be properly packaged upon delivery. IMEC shall not be responsible in case of damages to the Goods resulting from improper packaging. The Client is responsible for the Good(s) and insures itself against possible risks. The Deliverables remain, the property of IMEC until full and timely payment has been made.

6. The execution and delivery periods are only indicative and IMEC is not liable for delays in delivery for any reason. In the event they are exceeded, the Client may not make a claim for compensation, nor terminate the Agreement or demand its cancellation. Deliveries may be made in instalments and a delay or default in delivery of any instalment shall not relieve Client of the obligation to accept and pay for other deliveries.

7. Deliverables and all related information are delivered on an "AS IS" basis. IMEC makes no warranties, either express or implied, with respect to the Deliverables, including, but not limited to, implied warranties of merchantability or fitness for a particular use or for a particular application or purpose. Neither does IMEC warrant that, in the execution of the Agreement, it does not commit an infringement on the intellectual property rights of third parties. Neither will IMEC protect the Client from demands by third parties resulting from infringements on the intellectual property rights of these third parties.

8. IMEC and the Client agree to comply with applicable Export Administration Law, regulations or the like ("EA Law") and agree to obtain necessary export licenses, if required by the EA Law. IMEC and the Client agree to reasonably cooperate with each other to ensure compliance with this clause. Furthermore, the Client understands, agrees and warrants that Client is not listed on any relevant list adopted by the export control authorities of the members of the Wassenaar Arrangement. In addition, the Client understands, agrees and warrants that the Deliverables and/or all information, related to the Assignment provided by IMEC will not be (i) used in relation to any nuclear, biological or chemical weapons or missiles capable of delivering these weapons or used in any manner for a military end use or with a military end-user; (ii) re-exported or sold to any third party and/or affiliated party who is known or suspected to be involved in relation to any such activities nor to any entity or individual listed on any relevant list adopted by the export control authorities of the members of the Wassenaar Arrangement. IMEC shall be entirely indemnified and be held harmless by the Client for any damages suffered by IMEC from the disrespect hereof by the Client. If an export license is required to lawfully export the Deliverables, (technical) data or software, then the issuance of an appropriate license to IMEC or its subcontractor shall constitute a condition precedent to IMEC's obligations under the Agreement. If during the Assignment Client is listed on any relevant list adopted by the export control authorities of the members of the Wassenaar Arrangement, Client will promptly inform IMEC of this proceeding. IMEC is entitled to terminate the Agreement as per Article 11 of this Agreement without any liability or obligation to pay compensation to Client or to any other concerned Party.

9. The amounts under this Agreement are in EURO. Any prices mentioned are always excluding VAT, other taxes, excise duties, costs, bank costs and the like and can be subject to duties, surcharges and other factors, which are all at the expense of the Client. All invoices under this Agreement are validly sent by e-mail and are payable within 30 calendar days after date of invoice. All payments shall be without retention or set-off by Client. In case of late or non-payment of any amount due by the Client to IMEC, such amount shall bear interest at the rate applied by the European Central Bank to its most recent refinancing operations plus ten percentage points per year from the date on which such amount has

become due and payable, without any notice. Moreover, in the case of late payment, the invoiced amount will be increased by a fixed compensation of 10%, with a minimum of 200 EURO. Furthermore, IMEC has the right to recover compensation for all costs, such as collection charges and legal fees, costs and attorney's fees. These costs are not included in the fixed compensation. Notwithstanding the foregoing, IMEC reserves the right to terminate the Agreement due to the Client's non-payment, in accordance with article 11.

This article contains any and all Client conditions or requirements for issuing invoices by IMEC and the payment hereof by Client. Hence, after entering into force of the Assignment (art. 2), Client shall not request IMEC to comply with any other requirements or to accept any other terms and conditions of any kind which might delay or hinder the creation or payment of invoices (such as, but not limited to, acceptance of a code of conduct, compliance to Client procedures etc.) prior to the issuing of its invoices or payment hereof, other than explicitly agreed upon in this Agreement. If Client requests IMEC to upload invoices into its purchase management system, Client shall bear all costs associated therewith and no additional fee shall be due by IMEC.

10. Any objection regarding the invoice shall be made in writing, and sent by registered mail within 10 calendar days after date of invoice, mandatory mentioning date and reference of the invoice. Without any written objection conform to the terms and conditions as mentioned in this article 10, the invoice shall be deemed definitely accepted and thus due.

11. IMEC is entitled to terminate in whole or in part the Agreement by registered letter without any liability or obligation to pay compensation in case: (i) Client is in default of any article of the Agreement, (ii) inaccurate information is supplied by Client, (iii) the Client files for bankruptcy or requests a postponement of payment, (iv) of declaration of bankruptcy, settlement or annulment, or (v) a similar procedure is initiated due to which payment to IMEC is ceased. The Agreement cannot be cancelled by the Client, except with IMEC's prior written consent. In such case, where IMEC approves a cancellation, IMEC reserves the right to charge the Client with reasonable costs based upon expenses already incurred, including, without limitation, any work done, material purchased and also including IMEC's usual overhead for a minimum amount of 30% of the total amount of the invoice.

12. IMEC shall use its reasonable efforts to perform the Assignment considering the actual state of knowledge and technology in the scientific field concerned. Except in case of willful misconduct or fraud attributable to IMEC, IMEC shall not be liable and IMEC shall not hold the Client or any third parties harmless for any damage that the Client or third parties could possibly suffer resulting from the performance of the Assignment or from using the Deliverables. The Client uses the Deliverables at its own risk. The Client holds IMEC harmless against all claims of third parties which may be filed against IMEC because of any damage or loss due to the Client's use of the Deliverables. In any case and to the extent permitted by applicable mandatory law, IMEC's aggregate liability will in any case be limited to the maximum price paid by the Client to IMEC for the Assignment.

13. Any Background and Foreground remain the exclusive property of IMEC. The Client shall not reverse-engineer, de-compile, disassemble or make any other attempt to ascertain the composition or the characteristics of the Deliverables. The delivery of the Deliverables shall in no way be deemed to confer upon the Client any right, interest or license in or to IMEC's Background or Foreground.

14. The Client agrees to treat IMEC's Background, Foreground and any other information received by IMEC, in whatever form, as strictly confidential in accordance with this article 14, unless an existing non-disclosure agreement between IMEC and Client related to the Assignment is in place, in that case the latter will prevail. Confidential information shall be protected by the Client to avoid disclosure to any third party, with the same degree of care as is used with respect to the Client's own confidential information, but not less than a reasonable degree of care. The Client will impose the same confidentiality obligations on its personnel who reasonably needs to be informed of this confidential information. The Client shall be liable for disclosure of confidential information of IMEC. The confidentiality obligations remain in full force for 5 years as from expiration or termination of the Agreement. Information or materials supplied by the Client needed for the Assignment are considered to be compliant with the applicable laws concerning author's rights and other intellectual property rights. The Client shall indemnify IMEC for all eventual claims from third parties with regard to materials and/or information supplied by the Client.

IMEC shall keep the information or materials supplied by the Client confidential, provided this material and information are appropriately labelled.

15. Unless expressly authorized in writing by IMEC, Client shall not resell, distribute, disclose or otherwise put at the disposal of third parties the Deliverables.

16. Whenever IMEC is unable to carry out the Assignment due to Force Majeure, the delivery schedules shall be considered extended by a period of time equal to the time lost because of Force Majeure. When after a period of 2 months from the notification by IMEC to the Client regarding the Force Majeure, the Force Majeure remains unsolved, IMEC may terminate the Assignment without liability.

17. In the event a provision of these GTC should be invalid, this will not lead to the invalidity of the remaining provisions of these GTC. The invalid provision will be replaced with a provision that comes as close as possible to the original intended meaning of the provision.

18. Consent by IMEC to, or waiver of, a breach of any article of the GTC by Client, shall not constitute a consent to, waiver of, or excuse for any other different or subsequent breach.

19. These GTC fall under the law of the country of IMEC's registered seat and no effect shall be given to any conflict-of-law provisions. All disputes which might arise from the Agreement, which cannot be settled amicably within 45 calendar days after the dispute arose, will be submitted to the competent courts of IMEC's registered seat.

20. The signature of the quotation and/or PO by a party via a scanned or digitized image of a handwritten signature (e.g. scan in PDF format) or an electronic signature (e.g. via DocuSign), shall have the same force and effect as an original handwritten signature. Delivery of the quotation and/or PO including the related invoices via e-mail or via an electronic signature system shall have the same force and effect as delivery of an original hard copy.

- Version March 2020 -

ANNEX 3: TSMC'S TERMS AND CONDITIONS



Security B – TSMC Restricted Secret

Taiwan Semiconductor Manufacturing Company, Ltd.
Terms and Conditions of Sale

1. Offer of Sale. Taiwan Semiconductor Manufacturing Co., Ltd. ("TSMC") offers to sell to the customer first identified in this quotation ("Customer") semiconductor integrated circuits in wafer and other forms and other products and services (individually and collectively "Goods") based on the terms and conditions found on the reverse side of this page or earlier page(s) of this quotation and those provided below ("Terms"). Unless expressly stated otherwise in this quotation, this offer is available for acceptance under the Terms for 30 days from the date of this quotation ("Open Period"). Acceptance of this offer is limited to full acceptance of the Terms and an order by Customer constitutes such full acceptance. TSMC hereby rejects all terms in Customer's acceptance that are additional to or vary any part of the Terms. No revision of any of the Terms is valid unless made in writing and signed by an authorized representative of TSMC. This offer is not in any way a manufacturing capacity commitment from TSMC.
2. Purchase Orders. Customer must address all orders to: TSMC Ltd., 8 Li-Hsin Rd VI, Hsinchu Science Park, Hsinchu, Taiwan 300, R.O.C., with attention to PCSD Europe Desk. Customer must also concurrently fax or email a copy of each order to TSMC Europe at fax +31 (0)20 305 9911. TSMC will not accept any other method of placing orders. Any incorrectly placed orders (including but not limited to orders addressed to TSMC Europe BV directly) will not be accepted or entered. Customer will ensure that all such orders indicate at least the following: specific products (TM no.) or service, quantity, price, total purchase price, requested delivery dates, this quotation's reference number, and "bill to" and "ship to" information. TSMC will only accept and enter orders that are issued by the legal entity of Customer to which TSMC has quoted; TSMC will not accept any orders where the "bill to" and "ship to" entities do not match.
3. Acceptance. Customer's orders are not binding on TSMC until accepted by TSMC. TSMC may accept an order by sending Customer a written confirmation, beginning work on Goods ordered by Customer, or by delivering products ordered by Customer. Each Customer order accepted by TSMC under the Terms (effective at the time of that acceptance) creates a binding contract between TSMC and Customer (each contract referred to as an "Agreement").
4. Prices and Taxes. Unless otherwise mutually agreed by the parties in writing, all prices set forth in the Terms and the payment terms for all Goods purchased under the Terms are net to TSMC. Customer shall pay all applicable freight charges and any and all taxes and duties that are imposed by applicable laws, regulations, or rules arising out of or related to the purchase of such Goods, including without limitation, all sales tax, use tax, withholding tax, and value-added tax. Customer shall pay all such taxes regardless of whether or not they are itemized on TSMC's invoice. All masks and mask set prices quoted above, if any, are subject to change. Customer shall pay TSMC's invoiced amounts for masks and mask sets based upon the actual quantity, grade, and type of masks manufactured. Unless expressly indicated otherwise, all prices are exclusive of fees and royalties for optional services and design elements. TSMC reserves the right to cancel, replace or revise the Terms in any manner.
5. Payment. All of TSMC's invoices are due in full within the timeframe identified in the field labeled "Payment" set forth earlier in this quotation. If Customer fails to make any payment when due, Customer shall pay TSMC a service charge on the total amount due at the lesser of 20% interest per annum, compounded monthly, or the maximum interest rate allowed by applicable law(s). TSMC reserves a security interest in all goods sold to Customer until payment in full has been collected and Customer agrees to notify TSMC prior to relocation of any goods in which TSMC has a security interest. Customer shall execute any document(s), including a financing statement or other document necessary to perfect TSMC's interest in those goods (for example without limitation, the UCC-1 in the United States). Customer authorizes TSMC to file at Customer's expense any financing statement relative to those goods without Customer's signature, except where prohibited by law.
6. Availability. Goods are subject to availability. TSMC may cancel any order or any part of an order with or without cause at any time and without penalty. TSMC's sole obligation for such a cancellation is to return any down payment paid by Customer for that portion of the order cancelled by TSMC.
7. Shipment, Risk of Loss and Packing. TSMC shall deliver all Goods purchased by Customer to Customer or its designee (or a combination of both) under the Incoterm identified in the field labeled "Shipment" set forth earlier in this quotation. Title and risk of loss to the Goods passes to Customer upon delivery to Customer's (or its designee's) specified carrier for shipment. The date of the bill of lading or other receipt issued by such carrier is conclusive proof of the delivery date and shipment of the Goods. TSMC shall package the Goods in accordance with its usual and customary practices.
8. Delivery Schedule. (a) TSMC shall establish an anticipated delivery date(s) of the Goods upon receipt of Customer's order. Those delivery dates are TSMC's good faith estimates of when the Goods will be delivered based on then current and anticipated foundry operations and are subject to timely receipt by TSMC of Customer's materials and approvals required to produce the Goods. TSMC assumes no liability for loss or damage of any kind due to delays. If TSMC believes that the delivery of Goods will be delayed more than 15 days past the scheduled date, TSMC shall notify Customer of any anticipated or actual delays in shipment past such 15-day period and the parties shall negotiate in good faith a mutually acceptable, revised delivery schedule for the delayed Goods. (b) Customer shall not refuse delivery of Goods from TSMC, and TSMC has no obligation to store any Goods for Customer. If TSMC agrees to store Goods for Customer, Customer shall pay storage fees as determined by TSMC. (c) Upon Customer's written request, TSMC shall scrap or cease manufacture of an incomplete order for Goods. For all Goods scrapped or halted in manufacture, Customer shall pay TSMC a fee as determined by TSMC. (d) TSMC reserves the right to deliver the Goods in installments. Each installment may be invoiced separately and Customer shall pay each invoice when due, without regard to delivery or non-delivery of subsequent installments. Delay in delivery of any installment(s) does not relieve Customer of its obligation to accept any remaining installment(s). Requests to reschedule deliveries are subject to TSMC's acceptance.
9. Pilot and Engineering Lots. For the purpose of this Section 9, "Pilot lots" and "Engineering lots" have the meaning as those terms are defined by TSMC. For Pilot or Engineering lots, TSMC shall invoice Customer the charges of any such lot in full at the time of shipment of the first wafer from the lot and Customer shall pay the full lot charge in accordance with the payment term as provided in this quotation even if Customer does not take delivery of the full lot of wafers. TSMC will not provide Customer with a refund or credit of any type for wafers in Engineering lots or Pilot lots - regardless whether Customer takes delivery of such wafers or not.
10. Engineering Changes. The manufacturing technology and equipment used to manufacture the Goods may be changed from time to time at TSMC's discretion and all such engineering changes will be governed by the most updated version of the "Guideline for the Management of TSMC Fab Engineering Change" (TSMC Document No. Q-DCC-01-01-003).
11. Safety Requirements. Customer shall comply with TSMC's safety requirements and shall cause its employees, agents, and subcontractors to comply with those requirements. If Customer, its employees, agents or subcontractors enters premises occupied or under the control of TSMC or its affiliated companies, Customer shall indemnify and hold TSMC, its officers, directors, employees, and other parties harmless from any loss, cost, damage, expense or liability arising from or attributable to any acts or omissions of Customer, its employees, agents, or subcontractors.
12. Subcontracting. TSMC may subcontract with third parties of its choice to complete orders submitted under the Terms, including without limitation, with mask vendors, testing houses, and assembly houses. In addition to the above, after discussion with Customer and at TSMC's discretion, TSMC may manufacture all or part of the Goods ordered at one or more TSMC fab or fab of a TSMC affiliated company (or any fab combination thereof).
13. Mask Management. Masks generated by or for TSMC from Customer's database tapes are Customer's property, except for TSMC's intellectual property rights embodied in those masks. TSMC shall retain those masks on Customer's behalf. If the mask has not been used by or for TSMC in production for over one year,

TSMC will notify Customer that the mask is idle. If the mask has not been used in production for over two years, TSMC may (i) scrap any mask with two weeks written notice to Customer, (ii) ship the mask to Customer at Customer's expense, and Customer shall accept such shipment, or (iii) store the masks for Customer; provided that Customer shall pay storage fees as determined by TSMC. "Cybershuttle Masks" means masks for TSMC's CyberShuttle services. Despite the foregoing in this section and except for Customer's intellectual property rights embodied in the Cybershuttle Masks, TSMC owns all Cybershuttle Masks.
14. Confidential Information. TSMC and Customer agree to maintain all confidential information disclosed under the Terms (including the terms and conditions) in accordance with the applicable confidentiality agreement signed between the parties. If and only if no such agreement is in place, TSMC and Customer shall comply with the remainder of this section. Each party shall hold in strict confidence the information it receives from the other party that is labeled confidential or with a similar legend or that is identified as confidential at the time of disclosure ("Confidential Information"). Each party shall not make any use of the other party's Confidential Information except as to perform as required under these Terms or an Agreement. Each party shall protect the other party's Confidential Information with at least the same degree of care it uses to protect its own information and materials of like importance, but in no event less than a reasonable standard of care. Neither party shall disclose nor permit any third party access to the other party's Confidential Information without the disclosing party's prior written consent, except for: (i) TSMC's affiliates and (ii) subcontractors authorized under Section 12. Each party retains ownership of any Confidential Information it discloses under the Terms. Upon the request of a party disclosing Confidential Information, the party receiving that information shall promptly return it to the disclosing party. Nothing in the Terms prevents either party from independently pursuing or engaging others to pursue the same or similar business opportunities or technology use or development as long as such activities do not violate the Terms.
15. Default. If Customer is delinquent in the payment of any invoice, or is otherwise in breach of the Terms, TSMC may, at its discretion, do one or more of the following: (i) stop the production of any goods or the rendition of any services, (ii) withhold shipment (including partial shipments) of any order, and (iii) require Customer to prepay for future shipments. TSMC may suspend performance on any order or require payment in cash, security, or other adequate assurance satisfactory to TSMC when, in TSMC's opinion, Customer's financial condition or other grounds for insecurity warrant such action.
16. Termination. (a) If Customer ceases to conduct its operation in the normal course of business (including inability to meet its obligations as they mature) or if any proceeding under any bankruptcy or insolvency laws is brought against Customer, or a receiver for Customer is appointed or applied for, or Customer makes an assignment for the benefit of creditors, TSMC may terminate (i) the production or rendition of all or any goods or services, (ii) one or more Agreement, (iii) all or any portion of the orders submitted by Customer, or (iv) any combination of the foregoing without liability. (b) Unless in accordance with TSMC's then current policies, Customer shall not cancel or delay all or any portion of its order(s) without TSMC's prior written consent. (c) The following Sections along with all definitions set out in these Terms survive any termination or expiration of the Terms or any Agreement: 4, 5, 8, 11, and 13 - 26.
17. Warranty. (a) Warranty on Wafers. TSMC warrants that the semiconductor integrated circuit structures in wafer and other forms delivered under the Terms (individually and collectively the "Wafers") will meet (i) TSMC's General Outgoing Visual Inspection Specification (TSMC Document No.: Q-QAS-06-02-003); (ii) PCM (process control monitor) specifications as mutually agreed upon in writing by the parties; and/or (iii) chip probing yield criteria as mutually agreed upon in writing by the parties under normal use and storage for a period of one year from the delivery date ("Warranty Period"). Notwithstanding the foregoing, the aforementioned warranties on chip probing yield criteria shall not apply to any Wafers in Pilot or Engineering Lots. TSMC shall, at its option, either repair, replace or credit Customer for Wafers returned if during the Warranty Period each of the following is true for the returned Wafers: (i) upon discovery of any non-conformity in the Wafers, Customer promptly notifies TSMC in writing providing a detailed description of the alleged nonconformity, (ii) prior to any return of allegedly

- non-conforming Wafers by Customer pursuant to this section, Customer shall first offer TSMC the opportunity to inspect the Wafers at Customer's facilities, (iii) such Wafers are returned to TSMC, freight prepaid, and (iv) after examining such returned Wafers, TSMC concludes that those Wafers are indeed non-conforming and that the cause of those non-conformities is not attributable to Customer or any other third party. For illustrative purpose, causes attributable to Customer or any other third party shall include, but are not limited to, the following activities performed by Customer or any other third party: (i) Customer's semiconductor integrated circuit design, (ii) accident, abuse, misuse, neglect, repair, or alteration, and (iii) installation, packaging, storage, testing or use in an improper manner or in a manner contrary to instructions provided by TSMC. TSMC shall return any Wafers repaired or replaced under this warranty to Customer, transportation prepaid, and shall reimburse Customer for the transportation charges paid by Customer for returning such non-conforming Wafers to TSMC. This warranty shall not act to extend the Warranty Period for any Wafers repaired or replaced beyond the original one-year period. Without expanding or otherwise altering TSMC's warranties, TSMC may provide other services or support to Customer at its sole discretion. Customer agrees that no additional obligations or liabilities shall arise from TSMC's providing such services or support. (b) Disclaimer. Unless TSMC and Customer have executed an agreement specifically governing use of the Goods in military, aerospace, automotive or medically related functions (collectively and individually hereinafter referred to as "Special Use"), normal use specified in TSMC's warranty as set forth above excludes Special Use. Notwithstanding any agreement between the parties for Special Use, Special Use shall be at Customer's own risk, and Customer shall fully indemnify TSMC against any damages arising out of Special Use. THE FOREGOING WARRANTY CONSTITUTES TSMC'S EXCLUSIVE LIABILITY, AND CUSTOMER'S EXCLUSIVE REMEDY FOR ANY NON-CONFORMITY OF THE GOODS OR FOR ANY DEFECTS OF THE GOODS HEREUNDER. EXCEPT FOR THE FOREGOING WARRANTY AND TO THE FULLEST EXTENT PERMITTED BY LAW, TSMC DISCLAIMS ALL OTHER WARRANTIES, EXPRESS, IMPLIED, OR STATUTORY, INCLUDING BUT NOT LIMITED TO, THE WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT. TSMC SPECIFICALLY DISCLAIMS ANY OBLIGATION FOR ANY THIRD PARTY SILICON IP, WHETHER OR NOT DOWNLOADED THROUGH TSMC, AND WHETHER OR NOT TSMC CHARGES OR COLLECTS ANY FEE FOR SUCH SILICON IP ON CUSTOMER.
18. Intellectual Property Indemnification. (a) TSMC shall defend or settle, at TSMC's option and expense, any claim made or action brought against Customer to the extent it alleges the manufacturing process provided and used to manufacture the Goods purchased under the Terms directly infringes or misappropriates any patent, trademark, copyright, mask work right, trade secret, or other intellectual property rights of a third party. Any such claim or action is referred to as a "Customer Claim" in this Section 18(a). TSMC shall indemnify Customer against all liabilities, costs, fees (including without limitation legal fees and expenses), and damages finally awarded by a court of competent jurisdiction (or agreed to as part of a monetary settlement) incurred by Customer arising out of a Customer Claim. TSMC has no liability or obligation under this Section 18(a) for any Customer Claim alleging infringement or misappropriation arising from or in connection with use of equipment, materials or supplies provided by a third party, the designs or information provided by or for Customer, modification of the Goods after delivery by TSMC, use of the Goods in other than their intended operating environment, or the combination, operation or use of the Goods with other products. TSMC's obligations under this Section 18(a) are conditioned upon Customer: (i) promptly notifying TSMC in writing of the Customer Claim, (ii) permitting TSMC sole control and authority to defend, compromise, or settle the Customer Claim, and (iii) providing to TSMC, at TSMC's expense, all reasonably available information, assistance, and authority to defend or settle the Customer Claim. (b) Customer shall defend or settle, at Customer's option and expense, any claim made or action brought against TSMC (or its subcontractors, affiliates, successors or assigns) to the extent it alleges infringement or misappropriation of any patent, trademark, copyright, mask work right, trade secret, or other intellectual property right of a third party arising out of or in connection with TSMC's compliance with or implementation of any of Customer's instructions, specifications, designs or requirements to manufacture, sell, or ship the Goods for or to Customer. Any such claim or action is referred to as a "TSMC Claim" in this Section 18(b). Customer shall indemnify TSMC against all liabilities, costs, fees (including without limitation legal fees and expenses), and damages finally awarded by a court of competent jurisdiction (or agreed to as part of a monetary settlement) incurred by TSMC (or its subcontractors, successors or assigns) arising out of or related to a TSMC Claim. Customer's obligations under this Section 18(b) are conditioned upon TSMC: (i) promptly notifying Customer in writing of the TSMC Claim, (ii) permitting Customer control and authority to defend, compromise, or settle the TSMC Claim, and (iii) providing to Customer, at Customer's expense, all reasonably available information and assistance to defend or settle the TSMC Claim. (c) In case any Goods, or any part thereof is the subject matter of any intellectual property infringement or misappropriation dispute, TSMC may stop the production of such Goods. If TSMC so stops production of such Goods, Customer shall be obligated to pay for all finished Goods and work-in-process (partially finished Goods) under the Terms without prejudice to any other remedies to which TSMC may be entitled under applicable law. TSMC is further entitled to charge Customer any costs and expenses incurred as a result of the work stoppage, including but not limited to any damages suffered, attorneys' fees, or fees incurred from any investigation or compliance with the law. (d) Notwithstanding the above, TSMC's intellectual property indemnity under this Section 18(a) shall not apply or extend to any action, assertion, claim, demand, cross or counterclaim made in response to a claim, demand, assertion, or action first asserted or made by Customer.
19. Limitation of Liability. TSMC is not liable for any indirect, special, incidental, punitive, or consequential damages (including without limitation, loss of profits, revenue, goodwill, or other economic advantage) resulting from, arising out of, or in connection with TSMC's performance or failure to perform under any Agreement, whether due to a breach of contract, breach of warranty, tort, negligence of TSMC, or otherwise. The limitations set forth in this section apply even if TSMC has been advised of the possibility of such damages. TSMC's aggregate liability to Customer under the Terms shall be limited to the fees paid by Customer to TSMC for the Goods from which TSMC's liability arises during the previous one year period commencing from the date TSMC receives notice from Customer, and the existence of more than one claim will not enlarge or extend this limitation. Further, liability for damages is limited and excluded as set forth in this section even if any exclusive remedy provided in the Terms fails of its essential purpose.
20. Nonassignment Any assignment by Customer of any interest in an order, or any payment due or to become due under the Terms, or any delegation of Customer's obligations hereunder, without a written consent of TSMC, is void and unenforceable as regards TSMC. Despite anything to the contrary in the Terms, TSMC may immediately terminate any Agreement, all or any portion of the order(s) submitted by Customer, or any combination of the foregoing if: (i) Customer consolidates or merges with or into another party, whether or not Customer is the surviving entity of such transaction; (ii) Customer sells, assigns or otherwise transfers all or substantially all of its assets to another party; or (iii) there is a substantial change of Customer's ownership or management which is deemed by TSMC as affecting the decision-making authority of Customer's management or operations.
21. Force Majeure. Neither party is responsible for delays or failure in performance under the Terms (other than failure to pay any amounts due and breach of its obligations under Section 14) to the extent that such party was hindered in its performance by any occurrence beyond its reasonable control, including without limitation, act of God, fire, government restraint, civil commotion, power failure, labor dispute, and unavailability or shortages of materials.
22. Severability and Waiver. If any part of an Agreement is found to be invalid or unenforceable, the remainder of that Agreement continues in effect and will be construed in all respects as if such invalid or unenforceable part were omitted. No provision of any Agreement shall be deemed waived by a party unless such waiver is in writing and signed by a duly authorized representative of that party. A party does not create a continuing waiver or any expectation of nonenforcement or delay by providing a waiver to any default or breach of an Agreement or failing to promptly exercise any right under an Agreement.
23. Export Control. (a) Customer agrees to take all appropriate measures to comply with all applicable export control regulations, including without limitation, obtaining necessary export or reexport licenses. To facilitate both Customer and TSMC's compliance with applicable export control regulations, if any of the product, technology, data or information provided by Customer are classified or listed as subject to export or re-export restrictions (e.g. for military use), in the context of applicable export regulations, Customer shall immediately inform in writing of such export control classification identification, and will provide other relevant exportation information and documentation (e.g., EMS Certificate and/or copy of export licenses) as requested by TSMC. Customer also shall not use such product, technology, data or information furnished to it by TSMC in any nuclear, chemical or biological weapons-related activities, or missile activities. In the event of failure to comply with the above, Customer shall keep TSMC fully harmless from all damages arising out of or in connection with any violation. Customer agrees that TSMC can suspend manufacture, sales and shipments in the event TSMC has a reasonable basis to believe or suspect, based on communications from the government or otherwise, that the manufacture, sales or shipments of the product might implicate TSMC's obligations under relevant export control laws, or if Customer refuses to cooperate with TSMC in such an export control inquiry. (b) Customer shall be obligated to pay for all finished Goods and work-in-process (partially finished Goods) under the Terms without prejudice to any other remedies to which TSMC may be entitled under applicable law. TSMC is further entitled to charge Customer any costs and expenses incurred as a result of the work stoppage, including but not limited to any damages suffered, attorneys' fees, or fees incurred from any investigation or compliance with the law.
24. Governing Law and Disputes. The Terms and all Agreements are governed by and interpreted in accordance with the laws of the Republic of China (Taiwan), without regard to its conflict of law principles and rules. The U.N. Convention on Contracts for the International Sale of Goods does not apply in any manner to the Terms or any Agreement. Any dispute, controversy or claim relating to the Terms or any Agreement shall be solely and finally settled by a court of competent personal and subject matter jurisdiction.
25. Entire Agreement. The Terms constitute the entire understanding between the parties with respect to the purchase and sale of the Goods and supersedes and replaces in full all prior or contemporaneous understandings, agreements, discussions, commitments, and negotiations - whether oral or written - regarding the same subject matter. No addition, modification, amendment, or alteration of the Terms is effective unless reduced to writing and signed by both parties.
26. Miscellaneous. The captions and headings appearing in this quotation are for reference only and will not be considered in construing the Terms or any Agreement. Any and all rights and remedies of a party conferred under the Terms upon the other party's breach of, or default under, the Terms are cumulative with and not exclusive of any other right or remedy at law, in equity, or conferred by the Terms. A party's exercise of any one right or remedy does not preclude the exercise of any other. TSMC's failure to make recommendations or give advice to Customer shall not impose any liability upon TSMC. TSMC and Customer are not in a partnership, franchise, joint venture, agency, fiduciary, or employment relationship as a result of the Terms or any Agreement.
27. Common Rebate Conditions. (a) Return material authorization, free-of-charge, and full compensation wafers are excluded from all threshold and rebate calculations. (b) If Customer requests and receives a delayed wafer shipment date, rebate and threshold calculations will be deemed as occurring on the original shipment date or the actual shipment date, whichever is most favorable to TSMC, unless otherwise agreed to by TSMC in writing. (c) All references to qualifying technologies or products are limited to the process technology(ies) that is (are) currently utilized or anticipated by TSMC to be utilized as of the date of this Quotation. TSMC will not include new products or existing products using different or additional process technologies when calculating threshold amount or rebates unless otherwise agreed by TSMC in writing. (d) TSMC reserves the right to revoke or modify any rebate offered to Customer at any time, and for any reason. (e) The terms of this rebate constitute the entire understanding between the parties with respect to rebates and supersede and fully replace all prior or contemporaneous understandings, agreements, dealings, and negotiations, oral or written, regarding the subject matter. (f) Calculations of threshold amount and rebate amounts are exclusive of any tax charged by TSMC or paid by the Customer.