



iDEAL Semiconductor Devices Inc.

Standard Terms & Conditions of Sale

- 1) **PRODUCT AND SALE TERMS.** The buyer ("Buyer") agrees to purchase, from "iDEAL Semiconductor Devices Inc.") here as "iDEAL" agrees to sell, products ("Product(s)") under the terms and conditions contained in this Standard Terms and Conditions of Sale (these "Terms and Conditions"). The actual seller applicable to and obligated under a particular purchase order may vary by location. Buyer acknowledges to have read and understood these Terms and Conditions, which shall prevail over and apply to the exclusion of any terms and conditions contained or referred to in Buyer's purchase order or in correspondence or elsewhere or implied by trade custom, practice, or course of dealing. Unless there is a separate executed written agreement for the Products between Buyer and iDEAL in effect at the time of the order, all purchase orders received by iDEAL from Buyer shall be governed only by these Terms and Conditions notwithstanding any preprinted terms and conditions on Buyer's purchase order or any other communication or document of Buyer. Any additional or different terms in Buyer's documents are hereby deemed to be material alterations and notice of objection to and rejection of them is hereby given. Buyer accepts these Terms and Conditions by accepting delivery of the Product(s) whether or not these Terms and Conditions are provided with each sales transaction. These Terms and Conditions are also available at www.idealsemi.com.
- 2) **DELIVERY, TITLE AND RISK OF LOSS.** Unless otherwise agreed to in writing by iDEAL, Product(s) shall be delivered EXW, iDEAL Semiconductor Devices Inc.'s manufacturing distribution center, in accordance with INCOTERMS 2025. Title to and risk of loss of the Products shall pass to Buyer when made available to Buyer for pick-up at iDEAL's manufacturing distribution center. iDEAL will use commercially reasonable efforts to fulfill all orders according to the schedule mutually agreed to by the Buyer and iDEAL. However, delivery dates are approximate only and Buyer shall have no remedy, and iDEAL shall not be liable for delays in delivery for any reason. Deliveries may be made in installments and a delay or default in delivery of any installment shall not relieve Buyer of the obligation to accept and pay for other deliveries. Delays or changes in schedules due to Buyer directed actions are subject to price adjustments. Claims for shipment shortage shall be deemed waived unless presented to iDEAL in writing within forty-five (45) days of delivery. In the event Buyer contests that the Product(s) were delivered, Buyer must request a proof of delivery from iDEAL within ninety (90) days of the date of iDEAL's invoice, otherwise delivery shall be deemed completed. Buyer shall give iDEAL written notice of failure to deliver and thirty (30) days within which to cure. If iDEAL does not cure within thirty (30) days, Buyer's sole and exclusive remedy is to cancel the affected and undelivered portions of the order. Notwithstanding anything in these Terms and Conditions to the contrary, iDEAL may not have sufficient supplies of one or more Product(s) from its then-contemplated sources of supply to meet the full requirements of its customers. If that situation exists from time to time, iDEAL may, at its option, allocate shipments of such Product(s) among iDEAL's customers on any basis which in iDEAL's sole opinion is equitable and to adjust delivery schedules accordingly. iDEAL is not required to increase future shipments or compensate Buyer for any such reduction. Product(s) must be scheduled for delivery within six (6) months of date of Buyer's purchase order. Shipment of Product(s) within +/- five per cent (5%) of the quantity ordered shall be deemed to constitute full delivery.
- 3) **PRICES, QUOTATIONS AND TAXES.** Except as otherwise agreed by the parties in a written pricing agreement, prices quoted by iDEAL are those prices current at the date of quotation and may be changed in iDEAL's sole discretion prior to the acceptance of a purchase order. Any purchase order that can be cancelled or rescheduled by either party under Paragraphs 8 or 9 below, is subject to an immediate price

change, unless otherwise agreed in a separate, written agreement. Buyer agrees to pay all applicable taxes.

- 4) **PAYMENT TERMS.** Except as otherwise agreed to between the parties in writing, payment will be due thirty (30) days from the date of invoice. All invoices shall be paid without retention or set-off by Buyer. If Buyer does not make payment on time, iDEAL may charge Buyer interest on the unpaid amount at the rate of five percent (5%) above the published Wall Street Journal Prime Rate in effect from the date on which payment becomes due (or the maximum rate permitted by law) until payment is made, whether or not after judgment. iDEAL reserves the right at any time to revoke any credit extended to Buyer because of Buyer's failure to pay an invoice when due or for any other similar reason and to suspend any subsequent shipments until Buyer's account is current.
- 5) **WARRANTY** (a) iDEAL warrants that its Product(s) will, for the time period set forth below, be free from defects in material and workmanship and will conform to iDEAL's approved specifications. (b) Except as provided below, Product(s) are warranted for a period of two (2) years from the date of delivery. Unprobed Die and Wafer Product(s) are warranted for a period of thirty (30) days from the date of delivery. DEVELOPMENT PRODUCT(S), PROTOTYPE OR OTHER NON-PRODUCTION PRODUCT(S), SAMPLES OF PRODUCTION PRODUCT(S) ARE PROVIDED ON AN "AS IS" BASIS ONLY. (c) If any Product fails to conform to the applicable warranty, iDEAL will, at iDEAL's option, replace or repair such Product or credit Buyer's account with an amount equal to the price paid for any such Product returned by Buyer, provided that: (a) Buyer promptly notifies iDEAL in writing, during the warranty period, that such Product failed to conform and furnishes a detailed explanation of any alleged deficiency; (b) Buyer promptly obtains a return material authorization number and promptly returns the Product to the location designated by iDEAL at Buyer's expense (provided, however, that if upon examination by iDEAL, iDEAL determines that the Product is entitled to this warranty, then iDEAL shall be responsible for reasonable transportation costs to and from iDEAL's facility); and (c) iDEAL is reasonably satisfied that claimed non-conformities exist and such claim complies with the terms of this warranty. iDEAL shall have a reasonable time period to replace or repair Products or to credit Buyer's account. These constitute Buyer's sole remedies in the event of a breach of warranty. Replaced Product(s) are subject to the applicable warranty for the longer of the period remaining (if any) in the warranty period of the original Product or thirty (30) days. The non-conforming Product(s) shall become iDEAL's property as soon as they have been replaced or when a credit is issued. In no event, however, shall iDEAL be responsible for any non-conformance in the Product(s) to the extent such non-conformance is caused by incompatibility with other components used by Buyer, improper handling or storage during or after shipment, Product misuse, neglect, improper installation or operation, repair, alteration, accident, or for any other cause not attributable to defective workmanship or failure to meet iDEAL's published specifications. This warranty shall not be expanded, and no obligation or liability will arise, due to technical advice or assistance, computerized data, facilities or services iDEAL may provide in connection with Buyer's purchase. iDEAL provides no warranty for iDEAL Product(s) purchased through unauthorized sales channels. In the event that any one or more of the foregoing conditions is not satisfied, iDEAL shall have no liability under this warranty whatsoever.
- (d) THIS WARRANTY EXTENDS TO BUYER ONLY AND MAY BE INVOKED ONLY BY BUYER FOR ITS CUSTOMERS. IDEAL WILL NOT ACCEPT WARRANTY RETURNS FROM BUYER'S CUSTOMERS OR USERS OF BUYER'S PRODUCT(S). THIS WARRANTY DOES NOT APPLY TO DEFECTS ARISING AS A RESULT OF BUYER'S DESIGNS OR FORMULAS.(e) THE WARRANTY AND REMEDIES SET FORTH ABOVE CONSTITUTE IDEAL'S EXCLUSIVE LIABILITY, AND BUYER'S EXCLUSIVE REMEDIES, FOR ANY BREACH OF WARRANTY OR NON-CONFORMITY OF THE PRODUCT(S). THE WARRANTY SET FORTH ABOVE IS EXCLUSIVE AND IN LIEU OF ALL OTHER WARRANTIES, EXPRESS, IMPLIED OR STATUTORY, INCLUDING BUT NOT LIMITED TO THE WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, AND NON-INFRINGEMENT, WHICH ARE HEREBY EXPRESSLY DISCLAIMED. IDEAL SHALL MAKE THE FINAL DETERMINATION AS TO ANY BREACH OF WARRANTY OR NON-CONFORMITY OF THE PRODUCT(S).

6) **CONFIDENTIAL INFORMATION.** All materials and Product(s) furnished by iDEAL and identified as containing confidential information must be held in confidence by the recipient using at least the degree of care the recipient uses for its own confidential information, but no less than reasonable care. Except as required by law, the recipient may not disclose such materials or confidential information except to its own employees who require use of the materials in the performance of their duties and who are bound by a duty of confidentiality under terms no less restrictive than contained herein concerning the use of confidential information. Any non-public samples or prototypes provided by iDEAL shall constitute confidential information, whether or not so identified. Nothing contained in these Terms and Conditions limits a party from filing a truthful complaint or the party's ability to communicate directly to, or otherwise participate in, either: (i) any investigation or proceeding with a United States of America ("USA") government agency alleging a securities law violation, waste, fraud or abuse; or (ii) an investigation or proceeding that is protected under a whistleblower provision of a USA federal law or regulation.

7) **PATENT, MASK WORK RIGHT AND COPYRIGHT INDEMNIFICATION.**

(a) The design, development or manufacture by iDEAL of Product(s) and/or services shall not be deemed to produce a work made for hire. Except as expressly set forth herein, all intellectual property rights arising out of Product(s) or services sold to Buyer belong to iDEAL. Except for Buyer's implied license to use and sell a Product(s) incident to its purchase and the implied license of Buyer to sell or otherwise dispose of possession of a copy of a copyrighted work from iDEAL, the sale of Product(s) and/or services does not convey any license by implication, estoppel or otherwise in respect of Product(s) and/or services alone or in combination with other products. Unless otherwise agreed in writing, iDEAL shall retain all rights in mask works. Buyer agrees not to reverse engineer, decompile, or disassemble any prototypes, Software (as defined herein), hardware or other tangible objects or Product(s) provided to Buyer.

(b) iDEAL agrees to defend any claim, suit or proceeding asserted against Buyer based upon a claim that any Product(s) purchased hereunder, excluding Software, directly infringes any patent, mask work right or copyright, effective in the USA and to pay settlements or costs and damages finally awarded in any such suit; provided that iDEAL is promptly notified in writing of the claim and given, at iDEAL's request and expense, sole control of the defense or response to such claim and all requested reasonable assistance by Buyer for defense of the same. If such a claim has occurred, or in iDEAL's sole and reasonable judgment is likely to occur, Buyer shall permit iDEAL to use its sole discretion to (i) obtain for Buyer the right to use and sell the Product, (ii) replace or modify the Product(s) with non-infringing Product(s), or (iii) accept the return of the Product(s) and refund the purchase price less reasonable wear and tear. Further, iDEAL may cease shipping infringing Product(s) without being in breach of these Terms and Conditions. This indemnity does not extend to any claims based upon any infringement or alleged infringement of any patent, mask work right or copyright arising from: (i) the combination of any Product(s) with other elements if such infringement would be avoided by the use of the Product(s) alone; (ii) the use of the Product(s) in a manner or for an application other than that for which such Product(s) was designed or intended, regardless of whether iDEAL was aware of such use; (iii) any addition to or modification of the Product(s), (iv) the use of the Product(s) in connection with manufacturing or other process; (v) iDEAL's compliance with Buyer's designs, instructions or specifications in making a Product for Buyer that is not in iDEAL's standard product catalogue; or (vi) the implementation in the Product(s) of a known industry standard (such claims, i.e. those set forth in (i) through (vi) above, are referred to herein as "Other Claims"). THE FOREGOING STATES IDEAL'S ENTIRE LIABILITY FOR PATENT, MASK WORK RIGHT OR COPYRIGHT INFRINGEMENT AND IS IN LIEU OF ALL REPRESENTATIONS, WARRANTIES OR CONDITIONS EXPRESSED OR IMPLIED, IN REGARD THERETO. IDEAL WILL NOT BE RESPONSIBLE FOR ANY COSTS, EXPENSES OR COMPROMISE INCURRED OR MADE BY BUYER WITHOUT IDEAL'S PRIOR WRITTEN CONSENT.

c) Buyer shall defend any claim, suit or proceeding asserted against iDEAL based upon Other Claims and to pay costs and damages finally awarded from such suit provided that Buyer is promptly notified in writing of the claim and given, at Buyer's request and expense, sole control of the defense or response to such claim and all requested reasonable assistance by iDEAL for defense of the same.

d) iDEAL does not warrant that Product(s) and/or services are free of infringement of any patents, copyrights or other proprietary rights of third parties.

IN NO EVENT SHALL IDEAL BE LIABLE FOR ANY SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES ARISING FROM INFRINGEMENT OR ALLEGED INFRINGEMENT OF PATENTS, COPYRIGHTS OR OTHER INTELLECTUAL PROPERTY RIGHTS.

e) Buyer, without the express prior written consent of iDEAL, has no right to use iDEAL's trademarks, trade names, corporate slogans, corporate logos or corporate designations in the sale, lease or advertising of any Product(s) or any other product or product containers, component parts, business forms, sales, advertising or promotional materials, or other business supplies or materials, whether in writing, orally or otherwise.

f) Except as stated below in Paragraph 8, the sale of Product(s) furnished hereunder does not convey any license by implication, estoppel or otherwise, under any proprietary or patent rights of iDEAL covering modifications of Product(s) furnished hereunder, or combinations of Product(s) furnished hereunder with other elements. For the avoidance of doubt, the parties agree that the results of the efforts regarding the sale of the Product(s) furnished hereunder by either party shall not be considered "work for hire," and that neither party acquires any rights to, or licenses to use, any such results except as expressly set forth herein.

- 8) **Cancellation.** Buyer may cancel a pending purchase order for any Products other than a Custom Product (a "Standard Product") by written notice no less than thirty (30) calendar days prior to the Acknowledged Shipment Date. Buyer may reschedule a pending purchase order for Standard Products by written notice no less than twenty-one (21) calendar days prior to the Acknowledged Shipment Date. If any an order is rescheduled, it may only be rescheduled one (1) time. If an order is rescheduled, it can no longer be canceled.
- 9) **RESCHEDULE** Buyer may reschedule or cancel a pending purchase order for Custom Products by written notice no less than ninety (90) calendar days prior to the Acknowledged Shipment Date. Buyer may not cancel or reschedule orders for Custom Products within ninety (90) calendar days of the Acknowledged Shipment Date. If any an order is rescheduled, it may only be rescheduled one (1) time. If an order is rescheduled, it can no longer be canceled.
- 10) **EXPORT CONDITIONS.** If, at the time or times of iDEAL's performance hereunder, an export license or other permission is required for iDEAL to lawfully export Product(s) or technical data or to undertake export-controlled services, then the issuance of the appropriate license or agreement to iDEAL or its subcontractor shall constitute a condition precedent to iDEAL's obligations hereunder. iDEAL reserves the right to stop performance at any time if iDEAL believes that such performance may violate export laws or regulations. Buyer agrees to comply with all applicable export laws, regulations and orders, including, but not limited to, the Export Administration Regulations (EAR), the International Traffic In Arms Regulations (ITAR) and those administered by the Office of Foreign Assets Control (OFAC). Specifically, but without limitation, Buyer agrees that it will not resell, re-export, re-transfer or ship, directly or indirectly, any Product(s) or technical data in any form without obtaining appropriate export or re-export licenses. Buyer acknowledges that the applicable export laws, regulations, and orders may differ from item to item and/or time to time.

- 11) **RESALE PROHIBITED**. Unless expressly authorized in writing by iDEAL, Buyer shall not resell Product(s). If Buyer breaches the terms of this Paragraph in addition to iDEAL's cancellation rights, Buyer agrees to fully indemnify iDEAL, its officers, employees and distributors from any and all resulting liability, including attorneys' fees and costs.
- 12) **LIMITATION OF LIABILITY**. SUBJECT TO THE REMEDIES IN PARAGRAPH 5(C), TO THE FULLEST EXTENT PERMITTED BY APPLICABLE LAW AND REGARDLESS OF THE NUMBER OF CLAIMS IN ANY CALENDAR YEAR, IN NO EVENT SHALL IDEAL BE LIABLE TO BUYER OR ANY THIRD PARTY FOR AN AMOUNT EXCEEDING THE LESSER OF: (A) THIRTY PERCENT (30%) OF THE TOTAL AMOUNTS PAID BY BUYER TO IDEAL FOR THE SPECIFIC PRODUCT(S) GIVING RISE TO THE LIABILITY OR (B) THIRTY PERCENT (30%) OF THE TOTAL AMOUNTS PAID BY BUYER TO IDEAL FOR ALL PRODUCT(S), AND SERVICES PROVIDED BY IDEAL IN THE CALENDAR YEAR THAT THE EVENT GIVING RISE TO LIABILITY OCCURRED. BUYER MAY NOT BRING AN ACTION IN CONNECTION WITH THESE TERMS AND CONDITIONS UNLESS SUCH ACTION IS COMMENCED WITHIN ONE (1) YEAR AFTER THE EVENT GIVING RISE TO THE LIABILITY. IN NO EVENT SHALL IDEAL BE LIABLE FOR SPECIAL, INCIDENTAL OR CONSEQUENTIAL DAMAGES OF ANY NATURE WHATSOEVER, INCLUDING BUT NOT LIMITED TO, THE LOSS OF PROFITS, LOSS OF REVENUE, LOSS OF USE, LOSS OF GOODWILL, DATA LOSS, REWORK, REPAIR, MANUFACTURING EXPENSES, COSTS OF PRODUCT RECALL, LOSS OF REPUTATION OR LOSS OF CUSTOMERS, REGARDLESS OF WHETHER IDEAL HAS BEEN GIVEN NOTICE OF SUCH DAMAGES AND REGARDLESS OF WHETHER THOSE DAMAGES ARE SOUGHT UNDER CONTRACT, TORT OR ANY OTHER THEORIES OF LAW.
- 13) **EXCUSABLE DELAY**. iDEAL shall not be liable for any delay or failure to perform resulting from: (i) lower than anticipated manufacturing volume of Product(s); (ii) interruptions in the manufacturing process; (iii) delays or failure to perform due to any cause beyond its control or the control of its suppliers or sub contractors; (iv) epidemics, pandemics, strikes, acts of God, man-made or natural disaster, acts or omissions of Buyer, interruptions in transportation, act of a governmental authority including laws regulations, orders, or decrees, or the inability to obtain necessary labor, materials or facilities through regular sources; or (v) any legal theory of force majeure. Delivery schedules shall be considered extended by a period of time equal to the time lost because of any excusable delay. In the event iDEAL is unable wholly or partially to perform because of any such cause it may cancel its acceptance of Buyer's purchase order without liability to Buyer.
- 14) **GOVERNING LAW AND VENUE** These Terms and Conditions shall be interpreted, construed and governed in all respects in accordance with the laws of the state of Pennsylvania USA, excluding its conflict of laws provisions. The UN Convention on Contracts for the International Sale of Goods (Vienna, 1980) shall not apply to any purchases made hereunder. The Federal and State courts of Pennsylvania shall have exclusive jurisdiction and venue over controversies arising out of, or relating to, these Terms and Conditions. Each party consents to the exercise by any such court of personal jurisdiction over them and each party waives any objection it might otherwise have to venue, personal jurisdiction, inconvenience of forum, and any similar or related doctrine. Each party hereby waives to the fullest extent permitted by applicable law, any right it may have to a trial by jury in respect of any litigation directly or indirectly arising out of, under or in connection with these Terms and Conditions. However, nothing shall limit iDEAL's ability to assert its intellectual property rights in any court of competent jurisdiction or any government agency, including: the right to seek injunctive relief; or file, defend, oppose, or challenge patents, copyrights, or trademarks; or enforcing an award in any court of law; or forgo mediation and directly seek relief via judicial or government agency proceedings.

15) DISPUTE RESOLUTION. iDEAL and Buyer will attempt to settle all claims (other than claims relating to

intellectual property issues) through negotiation or non-binding mediation prior to commencement of court proceedings.

16) OTHER MISCELLANEOUS TERMS

ENTIRE AGREEMENT. These Terms and Conditions constitute the entire and final agreement between iDEAL and Buyer with regard to the subject matter herein and supersedes all other communications.

THIRD PARTY RIGHTS EXCLUDED. These Terms and Conditions are made solely for the exclusive benefit of iDEAL and Buyer and all third-party rights of enforcement are hereby excluded to the fullest extent possible.

WAIVER. Failure by iDEAL to exercise or enforce any rights hereunder shall not be deemed to be a waiver of any such right nor operate so as to bar the exercise or enforcement thereof at any time or times thereafter.

NOTICES. Any notice hereunder shall be deemed to have been duly given when sent by certified mail or nationally- recognized pre-paid delivery service to the party concerned at its last known address.

AMENDMENTS. No modifications to these Terms and Conditions shall be binding unless expressly agreed to in writing by iDEAL.

SEVERABILITY. If any provision of these Terms and Conditions is held invalid, all other provisions shall remain valid.

NO ASSIGNMENT. Neither party may assign its rights and obligations hereunder without the prior written consent of the other, except that iDEAL is permitted to subcontract all or part of its obligations hereunder as it deems necessary, and these Terms and Conditions shall apply to sales by any iDEAL subsidiaries. Any unauthorized assignment shall be null and void.

DISCLAIMER FOR CRITICAL APPLICATIONS. Product(s) sold under these Terms and Conditions are not designed, intended or authorized for use as a critical component in life support systems or any FDA Class 3 medical devices or medical devices with a similar or equivalent classification in a foreign jurisdiction, or any devices intended for implantation in the human body. Sale for such use is subject to iDEAL's advance written authorization for product use and a separate indemnification agreement signed by Buyer. Buyer agrees to indemnify, defend and hold harmless iDEAL, its directors, officers, employees, representatives, agents, subsidiaries, affiliates, distributors and assigns, against any and all liabilities, losses, costs (including attorneys' fees and costs), damages, judgments and expenses, arising out of or resulting from any claim, demand, investigation, lawsuit, regulatory action or cause of action arising out of or associated with any unauthorized use, even if such claim alleges that iDEAL was negligent in the design or manufacture of the Product(s).

BUYER'S APPLICATIONS. Buyer is solely responsible for the design, validation and testing of its applications and for complying with all legal and regulatory requirements related to its applications. Industry best practice generally requires that Buyer conduct qualification and other tests on its applications taking into account environmental and other conditions that the application may encounter. Buyer understands and represents that, with respect to its applications, it has the necessary expertise to create and implement safeguards that: (i) anticipate consequences of failures; (ii) monitor failures and their consequences; and (iii) lessen the likelihood that failures create harm and to take appropriate remedial steps. Buyer agrees that prior to using or distributing any applications using iDEAL Products, Buyer will thoroughly test such systems and the functionality of such Products as used in such systems. Where iDEAL promotes certain Products as facilitating functional safety or complying with industry functional safety standards or requirements, such products are intended to assist buyers in designing and creating their own applications meeting designated function safety standards and requirements. Using one or more iDEAL Products in an application does not itself

establish any safety features in the application. Buyer is solely responsible for and must ensure compliance with any safety requirements and standards applicable to its applications. Buyer will indemnify, defend, and hold iDEAL harmless from and against any and all damages, costs (including attorneys' fees and costs), fees and liabilities arising out of or resulting from Buyer's non-compliance with this Subparagraph.