

# BDO General Terms and Conditions on the Supply of Interim Workers

## Article 1 - Definitions

- 1.1 In these general terms and conditions, the following terms have the following meanings:
- (a) BDO Group: the group of affiliated entities operating in the Netherlands and trading under the 'BDO' brand name.
  - (b) Client: the Contractor's contracting party under the Agreement.
  - (c) Contractor: the limited liability company that is a member of the BDO Group and a party to the Engagement/Agreement.
  - (d) Engagement/Agreement: all arrangements in place between the Client and the Contractor under which the Contractor has undertaken towards the Client to perform Services subject to the General Terms and Conditions.
  - (e) General Terms and Conditions: the provisions contained in this document.
  - (f) Interim Worker: the natural person made available to the Client by the Contractor for the purpose of temporary employment.
  - (g) Service(s): the provision of one or more Interim Workers by the Contractor to the Client in order to temporarily employ these Interim Workers.

## Article 2 - Applicability

- 2.1 The General Terms and Conditions apply to all legal relationships between the Contractor and the Client concerning Services provided or to be provided by the Contractor to the Client.
- 2.2 Any derogations from these General Terms and Conditions will only be valid if and to the extent expressly agreed between the parties in writing.
- 2.3 Notwithstanding the provisions of Article 2.2, the Contractor will be authorised to unilaterally amend the Agreement as a result of laws and regulations.

## Article 3 - Formation of the Agreement

- 3.1 The Agreement will be formed at the moment when the Contractor is in possession of the engagement letter sent to the Client and signed for approval by the latter.
- 3.2 The Agreement referred to in Article 3.1 will be based on the information the Client has provided to the Contractor and will be deemed to be an accurate and complete representation of the Agreement.
- 3.3 The Agreement will apply for the term agreed between the parties. The Agreement will end in any case upon termination and/or completion of the Services.
- 3.4 The parties will be permitted to sign the Agreement and any and all adjustments to it electronically. In addition, each party will be permitted to sign a different copy of the same document. Any amendments to the Agreement must be agreed by both parties in writing.

## Article 4 - Required information

- 4.1 The Client will be required to provide the Contractor upon the latter's request with all information that the Contractor believes it needs for the proper performance of the Engagement or is obliged by law to request. The information must be provided in the format and in the manner requested by the Contractor. If the information is not provided, or is not provided in good time, the Contractor will be authorised to immediately suspend the performance (or further performance) of the Engagement.
- 4.2 The Client will furthermore be required, on its own initiative, to provide the Contractor in good time with all information that the Client knows or should reasonably know to be important or useful for the proper performance of the Engagement.
- 4.3 The Contractor may rely on the accuracy, completeness and reliability of the information provided to the Contractor, even if this information originates from third parties.

- 4.4 If the performance of the Engagement is delayed because the Client fails to fulfill its obligations specified in Articles 4.1 and 4.2, or because the information provided by the Client turns out to be inaccurate, incomplete or unreliable, the additional costs resulting from this delay will be at the Client's expense, and the Contractor will be authorised to charge an additional fee for the additional Services required as a result, and the Contractor will also be authorised to immediately suspend the performance (or further performance) of the Engagement.

## Article 5 – Fees

- 5.1 The fees owed by the Client to the Contractor will be calculated based on the hours spent by the relevant Interim Worker for the Client multiplied by the hourly rate agreed by the parties, plus turnover tax. The hours spent are calculated based on the weekly statements to be completed by the relevant Interim Worker and to be signed by the Client.
- 5.2 The parties have expressly agreed that the costs incurred in connection with the Engagement – including travel and accommodation costs and other out-of-pocket expenses – are not included in the fee and are not charged separately to the Client.
- 5.3 If the Agreement is terminated early, the Client will be required to pay the fee owed up to the termination by the costs referred to in article 5.2.

## Article 6 - Invoicing and payment

- 6.1 The fees owed by the Client to the Contractor plus, where applicable, the expenses referred to in Article 5.2 will be charged by the Contractor to the Client at regular intervals.
- 6.2 The Client must effect payment in Dutch currency within fourteen (14) days of the invoice date, without any deduction, discount or set-off, through payment into or transfer to a bank account to be specified by the Contractor.
- 6.3 If the Client fails to pay within the period stated in Article 6.2, the Contractor will be authorised, without notice of default and without prejudice to the Contractor's other rights, to charge the Client the statutory commercial rate over the period from the payment deadline referred to in Article 6.2 until the date on which payment is made in full.
- 6.4 All judicial and extrajudicial costs, including collection costs, incurred by the Contractor in connection with the Client's failure to perform its payment obligations, or to do so on time, will be at the Client's expense.
- 6.5 The Contractor will be authorised at all times to request a reasonable advance payment or additional security from the Client for the performance of the latter's payment

obligations. If the Client fails to comply with this request, or fails to do so in good time, the Contractor will be authorised, without prejudice to its other rights, to immediately suspend the performance (or further performance) of the Engagement in which respect all amounts owed by the Client to the Contractor on whatever grounds will become immediately due and payable.

- 6.6 In the event that the Client is wound up, declared bankrupt or granted a moratorium, the amounts owed by the Client will be immediately due and payable.

## Article 7 - Client's responsibility

- 7.1 The work to be carried out by Interim Workers in connection with the Engagement shall be carried out entirely independently at the Client's own discretion and without management or supervision.
- 7.2 The Client will be required to provide Interim Workers in good time with all information necessary for the performance of the work.
- 7.3 The Client will not be authorised to supply any Interim Workers to third parties in or outside the Netherlands without the Contractor's prior written consent.
- 7.4 The Client will not be authorised to instruct the Interim Workers to perform any work other than the work agreed between the parties without the Contractor's prior written consent.
- 7.5 The Client will be required to comply with the obligations ensuing from the Working Conditions Act (Arbeidsomstandighedenwet) and the regulations based on that Act, including by providing a proper place to work.
- 7.6 The Client is also obliged to comply with the obligations (relating to the safety of work places and work equipment) vis-à-vis the Interim Worker(s) arising for an employer under Article 7:658 of the Dutch Civil Code.
- 7.7 Any absence of the Interim Workers shall be determined in mutual consultation between the Client and the Contractor, taking into account the agreed work and the continuity thereof.
- 7.8 The parties will be required at all times to promptly notify each other of any facts and/or circumstances – including incapacity for work, accidents or illness – preventing one or more Interim Workers from performing their duties under the Engagement. If such facts and/or circumstances occur, the parties will consult each other to discuss possible solutions.
- 7.9 If and insofar as one or more Interim Workers are unable or no longer able to perform their duties under the Engagement for whatever reason and no replacement of those Interim Workers has been or is offered by the Contractor, the Client will not owe any fees as referred to in Article 5.1 in respect of the relevant Interim Workers.

## Article 8 - Client's takeover of Interim Workers

- 8.1 The Client will be authorised to contact any Interim Worker during the performance of the Engagement or within two (2) years of its completion with a view to concluding an agreement – by whatever name – with that Interim Worker based on which the Interim Worker referred to will perform work for the Client (temporarily or otherwise), provided that this is done following mutual consultations between the parties and with the Contractor's prior written consent, which may be subject to a fee in accordance with Article 8.3.
- 8.2 The Client will be required to provide the Contractor with all information necessary for the calculation of the fee owed by the Client to the Contractor in accordance with Article 8.3 within ten (10) working days of the conclusion of the agreement referred to in Article 8.1.
- 8.3 The fee referred to in Article 8.1 shall be fifty percent (50%) per Interim Worker of the fee agreed between the Client and the Interim Worker concerned on a full-time basis, plus VAT, unless the circumstances justify a different percentage in all reasonableness and fairness. The fee shall be charged to the Client as a lump sum. Articles 6.2 to 6.4 shall apply mutatis mutandis.

## Article 9 - Confidentiality

- 9.1 The parties are not permitted to disclose the substance and existence of the Agreement to any third parties. The parties are obliged to observe confidentiality in respect of all data obtained in connection with the performance of the Engagement which they know or should reasonably know to be confidential.
- 9.2 In derogation from Article 9.1, however, each party will be permitted to disclose such information if this information:
- (i) Is or becomes generally known due to causes other than non-compliance of the Agreement.
  - (ii) Is subsequently received by one of the parties from a third party which, insofar as the recipient is aware, does not have a duty of confidentiality towards the disclosing party in respect of that information.
  - (iii) Was already known to the recipient at the time of its disclosure or was subsequently created independently.
  - (iv) Is disclosed to enforce the recipient's rights ensuing from the Agreement, where necessary.
  - (v) Must be disclosed pursuant to applicable legislation, the rule of law or professional regulations.
  - (vi) Is relevant in legal or other proceedings in which one of the parties acts on its own behalf.
- 9.3 The Contractor is required to impose the obligations ensuing from Articles 9.1 and 9.2 on the Interim Workers and the BDO Group as well if and insofar as they receive any information based on Article 9.4.
- 9.4 The Contractor is permitted, with due observance of applicable legislation, to provide information from or about the Client to, obtain such information from, and share such information with, the BDO Group, which may

subsequently, like the Contractor, collect, use, transfer, store or otherwise process this information for purposes relating to:

- (i) Performance of the Engagement.
- (ii) Compliance with the supervision requirements and statutory obligations applicable to the Contractor.
- (iii) Prevention of conflicts of interest.
- (iv) Risk management and quality assessments of and by the Contractor.
- (v) Internal accounting and administrative purposes of the Contractor.
- (vi) Improvement of existing services and development of new services by the Contractor.
- (vii) IT purposes, including untraceable and anonymised use in the context of the preparation, pursuit or maintenance of best practices, statistics, research and/or benchmark studies.

## Article 10 - Objections

- 10.1 The Client is required to notify the Contractor in writing of any objections regarding the invoice amount within thirty (30) days of the invoice date. If the Client fails to object within the period specified to that end, all its rights and claims on whatever grounds in respect of the matter to which it could have objected within that period will lapse.
- 10.2 The Client will not be authorised to suspend its payment obligations on account of any objections as referred to in Article 10.1.
- 10.3 If and insofar as the Client's objection is justified in the Contractor's opinion, the Contractor will be authorised to adjust the invoice amount.

## Article 11 - Liability and indemnity

- 11.1 The Contractor will only be liable for losses sustained by the Client (and any parties affiliated with the Client for whose benefit Services are performed) that are the direct result of an imputable failure in the performance of the Agreement (breach of contract) or an unlawful act, or otherwise pursuant to the law. The Contractor's aforesaid liability will be limited to a maximum of three (3) times the amount of the fee charged by the Contractor to the Client for the provision of the Services which caused the loss, in which respect only the fee relating to the last twelve (12) months that those Services were provided will be taken into account.
- 11.2 The Contractor will not be liable for losses sustained because:
- (i) The Client failed to fulfil its obligation to provide information under Articles 4.1 and 4.2, or
  - (ii) The information provided by the Client turned out to be inaccurate, incomplete or unreliable.
- 11.3 The Contractor will furthermore not be liable for any damage that is the result of mistakes made by any Interim Workers in the performance of work under the Engagement.

- 11.4 The Contractor will not be required to fulfil any obligation towards the Client if it is prevented from doing so by a circumstance which is not its fault or a circumstance which should not be at its expense pursuant to the law or common opinion. For the purposes of these General Terms and Conditions, force majeure, as well as having the meaning assigned to it by statutory law and case law, is understood to mean all external causes, whether foreseen or unforeseen, which are beyond the Contractor's control but which prevent the Contractor from fulfilling its obligations. These include work strikes at the Contractor's business or that of third parties. The Contractor will also have the right to invoke force majeure if the circumstance preventing performance (or further performance) of the Agreement commences after the Contractor should have fulfilled its obligation.
- 11.5 The Contractor will always be authorised to limit or undo the Client's losses as much as possible, to which end the Client will fully cooperate.
- 11.6 The Client indemnifies the Contractor against any third-party claims regarding losses sustained by those third parties which relate to or arise from the Engagement performed by the Contractor, unless the Contractor is liable for such losses towards the Client under the provisions of this Article.
- 11.7 The Client indemnifies the Contractor against claims by Interim Workers and/or third parties for compensation for losses in connection with or ensuing from the work to be performed by Interim Workers in connection with the Engagement, unless the Contractor is liable for such losses towards the Client under the provisions of this article.
- 11.8 The Client indemnifies the Contractor for 1. all wage tax-related levies and additional tax assessments (wage tax, premiums and contributions) and ensuing costs (fines, interest or otherwise) as a result of employment for tax purposes established by the Tax and Customs Administration or 2. other types of claims by third parties (including the Interim Workers) as a result of an employment relationship asserted by the Interim Workers and subsequently established by law in the broadest sense of the word.
- 11.9 The limitations of liability laid down in the previous paragraphs of this Article are also stipulated for any Interim Workers who may rely directly on those limitations of liability.
- 11.10 The limitations laid down in paragraphs 1 and 3 of this Article do not apply to losses caused by wilful misconduct or deliberate recklessness on the Contractor's part..
- 11.11 The Client will exercise its rights of claim and recourse (if any) relating to the Services or otherwise arising from the Agreement only against the Contractor and not against any Interim Workers.

## Article 12 - Termination of the Agreement

- 12.1 Either party is authorised at all times to terminate all or part of the Agreement, by giving notice, subject to a reasonable notice period, unless the parties have agreed otherwise. In addition, the Contractor may terminate all or part of the Agreement, in writing with immediate effect, if (i) the Contractor establishes in reasonableness and fairness that it is no longer able to provide the Services in accordance with applicable legislation, the applicable rules of conduct and professional practice or independence regulations, or if, (ii) information comes to light after the acceptance or continuation of the Engagement which, had it been known to the Contractor at the time of the acceptance or continuation of the Engagement, would have caused the Contractor not to accept or continue the Engagement, or to accept or continue it in amended form, unless the Contractor is able to adjust the Agreement with the Client in an adequate manner. Notice must be given in writing.
- 12.2 In the event that the Client is wound up, declared bankrupt or granted a moratorium, the amounts owed by the Client will be immediately due and payable.
- 12.3 Any provisions of the Agreement and these General Terms and Conditions that are expressly or inherently intended to remain in force even after the Agreement has ended or has been terminated will remain in full force after the Agreement has ended or has been terminated.
- 12.4 Termination of the Agreement based on Article 12.1 will never constitute ground for any claim for compensation for costs or damage, unless expressly provided otherwise in the Agreement.

## Article 13 - Complaints

- 13.1 The Contractor has a complaints procedure that offers the option of submitting a complaint about the professional conduct of professionals affiliated with the Contractor and about alleged irregularities relating to the Contractor's performance of the Engagement. The Client has the option of submitting a complaint regarding the performance of the Engagement with the Contractor's Complaint Handling Committee (*Commissie Klachtbehandeling*). The conditions are available on the website: <https://www.bdo.nl/en-gb/about/complaints-procedure>. The complaint must be sent by post to the address stated below, or sent by email to [cls@bdo.nl](mailto:cls@bdo.nl). The Contractor will investigate the complaint as soon as reasonably possible and inform the Client as soon as reasonably possible of the outcome of its investigation.

Commissie Klachtbehandeling BDO  
c/o BDO Holding B.V.  
Corporate Legal  
P.O. Box 182  
5600 AD Eindhoven  
The Netherlands

## Article 14 - Protection of personal data

- 14.1 Insofar as the Contractor processes personal data within the meaning of the General Data Protection Regulation ('GDPR') in the context of the Engagement ('Personal Data'), the Contractor will determine the purpose and means of processing, thus acting as the controller within the meaning of the GDPR.
- 14.2 The Contractor may process Personal Data relating to and/or provided by the Client, for example, (i) in the context of the Engagement, (ii) in the performance of the Contractor's statutory obligations, (iii) in order to support the Contractor's provision of services to the Client, (iv) for the purpose of bringing a legal claim or offering a defence against a legal claim, (v) for the purpose of approaching the Client and/or persons working at/for the Client with information about and services provided by the Contractor and third parties, including BDO Member Firms of the Contractor.
- 14.3 Personal Data processing by the Contractor in the context of activities as referred to in Article 14.2 above will take place in accordance with the applicable laws and regulations on personal data protection ('Privacy Legislation'), such as the GDPR and the General Data Protection Regulation (Implementation) Act (*Uitvoeringswet Algemene verordening gegevensbescherming* ('UAVG')). The Contractor may share Personal Data with its BDO Member Firms and/or any third parties engaged by the Contractor to support its provision of services. The transfer of Personal Data among BDO Member Firms is subject to BDO Binding Corporate Rules. Personal Data will only be shared insofar as this is necessary in the context of the aforementioned activities and insofar as this is in accordance with Privacy Legislation. The Contractor has appointed a Privacy Officer ([privacy@bdo.nl](mailto:privacy@bdo.nl)).
- 14.4 The Client has an independent duty to comply with Privacy Legislation. The Client guarantees the lawfulness of the provision of the Personal Data to the Contractor and will in that regard observe all statutory obligations applicable to the Client under Privacy Legislation, including the obligation to inform data subjects of the provision of their Personal Data to the Contractor and the processing of this data by the Contractor in the performance of the Engagement. Information on BDO's processing of Personal Data is available in the privacy statement (<https://www.bdo.nl/en-gb/about/quality/privacy-statement>).
- 14.5 The Contractor will take appropriate technical and organisational measures to protect the Personal Data from destruction, loss, alteration, unauthorised disclosure and unauthorised access, taking into account the risks attached to the processing of the Personal Data, also in view of the nature of this data.

- 14.6 With regard to Personal Data provided by the Client, the Contractor will inform the Client if (i) a request is received from a data subject seeking to exercise his or her rights, (ii) a complaint or claim is received in relation to the processing of the Personal Data, and (iii) the Contractor makes a notification pursuant to Article 33 or 34 of the GDPR.
- 14.7 If the Contractor so requests, the Client will, without unreasonable delay, lend all cooperation and provide all information required to comply with Privacy Legislation, including but not limited to information and cooperation relating to the exercise of a data subject's rights and any infringements in connection with Personal Data.

## Article 15 - Applicable law and disputes

- 15.1 All legal relationships (both contractual and non-contractual) between the Contractor and the Client arising from the Agreement to which these General Terms and Conditions apply are governed by Dutch law.
- 15.2 All disputes relating to the legal relationship between the Contractor and the Client to which these General Terms and Conditions apply will be referred exclusively to the competent court in the District of Oost Brabant, unless provisions of mandatory law dictate otherwise.

## Article 16 - Other provisions

- 16.1 The titles of the articles in these General Terms and Conditions are intended only to increase readability. No rights can be derived from these headings.
- 16.2 If any provision of the Agreement turns out to be wholly or partly unlawful, invalid or otherwise unenforceable, the other provisions will remain in full force.
- 16.3 Neither party is permitted to use or refer to the other party's name, logos or trade mark in public without the other party's prior consent, it being understood that the Contractor will be permitted to use the Client's name in order to identify it as one of its clients.