

BDO General Purchase Conditions

1. Definitions

In these Purchase Conditions, the following terms will have the following meanings:

- 1.1 **BDO:** the private limited liability company that is a member of the BDO Group and a party to the Agreement;
- 1.2 **BDO Data:** all (Personal) data the Supplier obtains or generates in any form whatsoever within the scope of the execution of the Agreement;
- 1.3 **BDO Group:** the group of related legal entities operating in the Netherlands and trading under the 'BDO' brand name;
- 1.4 **Services:** the activities to be performed by the Supplier under the Agreement for the benefit of BDO;
- 1.5 **Purchase Conditions:** these BDO Purchase Conditions;
- 1.6 **Supplier:** the party that, under the Agreement, provides Services and/or delivers Products to BDO or another independent entity(ies) within the BDO Group;
- 1.7 **Agreement:** all agreements between BDO and the Supplier whereby the Supplier undertakes vis-à-vis BDO to provide the Services and/or Products to BDO or any other affiliated legal entity within the BDO Group, subject to the application of these Purchase Conditions;
- 1.8 **Party(ies):** BDO or the Supplier and BDO and the Supplier jointly;
- 1.9 **Personal Data:** personal data within the meaning of the General Data Protection Regulation (GDPR);
- 1.10 **Product(s):** the goods to be delivered by the Supplier to BDO as outlined in the Agreement, including the assembly and/or installation thereof and the documentation and materials required for use.

2. Applicability

- 2.1 These Purchase Conditions apply to all Agreements between BDO and the Supplier regarding the provision of Services and/or Products by the Supplier to BDO.

- 2.2 BDO expressly rejects any purchase conditions and/or other general terms and conditions of the Supplier. Derogations from and additions to these Purchase Conditions will only be valid if and insofar as the Parties have expressly agreed them in writing.
- 2.3 The provisions of the Agreement will take precedence over the Purchase Conditions.
- 2.4 If it appears that any provision of the Agreement and/or these Purchase Conditions is annulled, null and void, unlawful or otherwise unenforceable, the other provisions shall continue to apply in full. In such cases the Parties will consult for the purpose of agreeing new provisions that resemble the voided or void provisions as closely as possible in terms of effect.

3. Formation of the Agreement

- 3.1 The Agreement is (only) concluded at the moment at which BDO has accepted the offer sent by the Supplier in writing.
- 3.2 The Agreement will consist of the written arrangements (including any amendments and/or additions to these arrangements) between BDO and the Supplier and these Purchase Conditions, and will replace all earlier written or verbal proposals, correspondence and arrangements.

4. Duration of the Agreement

- 4.1 The Agreement will be concluded for the period specified in the Agreement. If no such term is specified, the duration will be one year.
- 4.2 An Agreement concluded for a definite time is always tacitly extended for the duration of the period agreed originally by a maximum of one (1) year. Tacit renewal does not apply if a Party terminates the Agreement in writing with due observance of a notice period of three (3) months before the end of the relevant period.

5. Price

- 5.1 The price stated in the Agreement will apply to all Products and/or Services to be supplied under it. The price will be stated in euros (€), exclusive of VAT and inclusive of all costs, surcharges and all other taxes, excise duties and levies imposed by the government. Any additional costs which BDO did not expressly accept in advance and in writing will not be eligible for reimbursement.
- 5.2 In the case of a supply of Services, the Supplier will only be entitled to charge BDO for travel and subsistence expenses and/or travel time (if any) if this has been agreed expressly and in writing.
- 5.3 The Supplier will not be entitled to pass on to BDO any (foreseen or unforeseen) price increases after the formation of the Agreement.

6. Invoicing and payment

- 6.1 In the event of the provision of Services, the Supplier shall invoice every month in arrears. In the event of delivery of Products, the Supplier shall invoice after the Products have been delivered.
- 6.2 Invoicing must take place in accordance with any instructions provided by BDO, whereby at least the legal requirements for invoices are met. Payment by BDO takes place within thirty (30) days after receipt of the relevant invoice.
- 6.3 If BDO fails to effect payment within the aforesaid period, the Supplier will give BDO written notice of default means of a written reminder in which BDO is given a reasonable period in which to comply. If BDO fails to fulfil its obligations within this reasonable period, BDO will owe statutory interest.
- 6.4 BDO will be entitled to suspend payment of the invoice, either wholly or in part, if: I. BDO is of the opinion that there is a defect in the performance of the Agreement by the Supplier; and/or II. BDO disputes the substantive correctness of the invoice in question.
- 6.5 Exceeding a payment term by BDO does not give the Supplier the right to suspend or terminate the delivery of Services and/or Products.

7. Delivery

- 7.1 The Supplier will deliver the Services and/or Products in accordance with the provisions of the Agreement and these Purchase Conditions.
- 7.2 The Supplier will see to the proper packaging of the Products to be supplied, where applicable in accordance with BDO's instruction(s) and specification(s).
- 7.3 The delivery period of Products will start on the date stated in the Agreement or, if no such date is specified,

at the moment when the Agreement is formed. Delivery takes place under the delivery condition carriage paid including duties/D.D.P. (Delivery Duty Paid) at the agreed place and date of delivery.

- 7.4 In the event delivery is not performed in time, the Supplier will be in default without further notice of default being required, except in the event of force majeure. In that case, BDO will have the right to terminate the Agreement, without prejudice to its other rights, including the right to demand additional or alternative compensation.
- 7.5 The Supplier will have to send BDO adequate written notification in good time of an imminent failure to meet the delivery time/period, stating the nature and cause of this failure, the measures it has taken or proposes to take and the presumed duration of the delay. The aforesaid notification will not affect BDO's other rights pursuant to the Agreement, these Purchase Conditions or other statutory provisions. In the absence of such notification, the Supplier will be unable to invoke force majeure.
- 7.6 In the case of a supply of Services, the Supplier must perform the activities within the agreed period and, where applicable, in accordance with a schedule, specifications or action plan approved in writing by BDO.
- 7.7 BDO may refuse to take possession of Products presented for delivery in the event of deviation from the agreed delivery time. In that case, these Products will be returned to the Supplier at the Supplier's expense.
- 7.8 BDO has the right to postpone the delivery of Products. In that case, the Supplier will store, preserve, secure and insure the Products properly packaged, separate from other products and clearly identifiable. The reasonable costs entailed by these activities will be payable by BDO.
- 7.9 Ownership and risk of Products does not pass to BDO until after the Products have been received by BDO.

8. Warranties

- 8.1 The Supplier warrants that the Products to be supplied and/or Services to be performed (continue to) comply with (the requirements of) the Agreement and the associated documentation and with the agreed specifications, properties and requirements or, if nothing has been agreed on this point, with the specifications, properties and requirements which apply to these Products and/or Services, or at least are customary, in business practice, and with the applicable statutory regulations.
- 8.2 The Supplier warrants that the Products and/or Services to be supplied are entirely suitable for the purpose for which they are intended and can be used and, where applicable, processed as such.

- 8.3 If the Agreement specifies a warranty period in respect of the Supply of Services and/or Products, the Supplier's warranty commitment will be limited to that period. An agreed warranty period will start at the moment when BDO accepts the Products and/or Services supplied. If the Agreement does not specify a warranty period in respect of the Supply of Products, the Supplier's warranty commitment will be limited to the statutory warranty period.
- 8.4 In the case of a Supply of Services, the Supplier warrants that the continuity of the Services is ensured in such a way that the Services will remain available during the term of the Agreement. At BDO's request, the Supplier will demonstrate what measures it has taken to ensure the aforesaid continuity.
- 8.5 The Supplier warrants that the Products to be supplied are of good and constant quality at all times and are free from defects in construction, material, manufacturing finish and design, and from faults and defects in nature, composition and substance.
- 8.6 The Supplier warrants that the Products are complete and ready for use. The Supplier will ensure that, among other things, all components, auxiliary materials, accessories, tools, spare parts, directions for use and instruction manuals necessary for the realisation of the purpose indicated by BDO are included in the delivery, even if these were not mentioned specifically.
- 8.7 The Supplier warrants that it can make further supplies of components for the Products supplied during a period to be further agreed in the Agreement. If no such period has been agreed between the Parties, the Supplier warrants that it can supply components for the Products supplied during a period of at least four (4) years after the delivery date.

9. Acceptance and compliance with Agreement

- 9.1 In the case of a Supply of Services, BDO will be entitled at all times to subject (the result of) the Service provided to an acceptance test or to perform or have it assessed. The Parties establish on the basis of which functionalities the Service is tested and how (and by whom) the acceptance test is carried out.
- 9.2 The Supplier will check all the Products for quality and conformity prior to their delivery to BDO. BDO is not obliged to perform a quality inspection. The Supplier cannot hold non-performance of such an inspection against BDO.
- 9.3 If BDO believes that the Services and/or Products provided do not comply with the Agreement, BDO has a choice of the following options within the warranty period, without prejudice to any of its other rights and claims: I. return the Products at the expense and risk of the Supplier; II. repair, adapt, improve or re-deliver the Services and/or Products by the Supplier free of charge; or III. dissolve the Agreement in full or in part with immediate effect and claim additional damages.
- 9.4 If, following consultations with the Supplier, it must reasonably be assumed that the Supplier is unable or unwilling to carry out the repair or replacement, or to do so properly or in time, BDO will have the right in urgent cases to carry out the repair or replacement itself or have this done by a third party, at the Supplier's expense.

10. Property rights

- 10.1 Each Party will at all times remain the owner of all the intellectual property rights vested in that Party which already existed before the start of the Agreement. If the Supplier provides Services and/or Products encumbered with intellectual property rights vested in the Supplier or third parties, the Supplier grants BDO a right of use for an indefinite period or for the period specifically agreed between the Parties.
- 10.2 The Supplier guarantees that the use of the Services and/or Products it has provided does not infringe the rights of third parties and indemnifies BDO against any damage and costs resulting therefrom.
- 10.3 If third-party rights are infringed, the Supplier shall, at the Supplier's expense, at the first request of and in consultation with BDO, either: I. obtain the right for BDO to continue using; II. replace the matters delivered or performed by an equivalent delivery or performance that does not infringe; or III. adapt the matters delivered or performed in such a way that the infringement ends.
- 10.4 All intellectual property rights and/or other (property) rights which will arise and can be exercised in respect of the results of the Agreement and/or the items or performance delivered and/or which are developed in collaboration with BDO will be vested in BDO, unless expressly agreed otherwise in writing. Under the Agreement, the rights will be transferred by the Supplier to BDO and accepted by BDO, which means that BDO will acquire an unlimited and exclusive right to use the items and performance delivered. Insofar as a further action would be required for the transfer, the Supplier shall cooperate in this regard.

11. Confidentiality and use of name/logo

- 11.1 The Supplier must observe secrecy in respect of all that comes to its attention in connection with (the performance of) the Agreement, including information concerning the existence and content of the Agreement, information provided by or on behalf of BDO regarding BDO and BDO's clients, contacts and business affairs, BDO Data, information provided by or on behalf of BDO for the purpose of (the performance of) the Agreement and all other information which the Supplier knows or should know to be confidential.

- 11.2 The duty of secrecy will not apply if and insofar as:
I. the information is or becomes generally known, other than pursuant to a failure to comply with the Agreement; II. The Supplier has obtained BDO's express consent to publish or disclose the information; or III. The Supplier is obliged by law to publish or disclose the information.
- 11.3 The Supplier will use the data and information referred to in Article 11.1 only for the performance of the Agreement and will only disclose it to its staff and/or any third parties it has engaged insofar as this is necessary for the performance of the Agreement.
- 11.4 The duty of secrecy will remain in full force also after the performance of the Agreement.
- 11.5 Upon termination of the Agreement or at any earlier time, the Supplier shall, at BDO's first request, transfer all BDO Data to BDO in a format legible to it and/or destroy it null and void and confirm this in writing.
- 11.6 The Supplier will not be authorised to use the BDO name and/or logo in any way, in any form or for any purpose without BDO's prior consent.

12. Data Security

The Supplier and any third parties it has engaged undertake to take or arrange all measures reasonably required in order to secure (Personal) data against loss or against any form of unlawful processing, taking into account the state of the art and the risks entailed by the processing and the nature of the data to be protected.

13. Audit

Once a year, BDO is entitled to carry out (or have carried out) an audit of the Supplier's compliance with its obligations under the Agreement itself or by an independent and external expert. BDO notifies at least fourteen (14) days in advance that an audit is planned. The Supplier's business processes and availability shall be taken into account as much as possible. Any shortcomings evident from the audit will be remedied by and at the expense of the Supplier within a period to be agreed further. The audit costs are for BDO's account, unless there is a shortcoming as evidenced by the audit. In that case, the costs of the audit are for the Supplier's account.

14. Force majeure

The Supplier will not be required to fulfil any obligation towards BDO 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. If the force majeure situation continues for thirty (30) days or longer, the Parties are entitled to dissolve or terminate the Agreement with immediate effect, without

judicial intervention, by means of a mere written notification for this purpose, without being obliged to pay any compensation.

15. Liability and indemnification

- 15.1 If the Supplier or a third party engaged by it imputably fails to fulfil its obligations under the Agreement, the Supplier will be liable for all losses BDO sustains as a result of this failure.
- 15.2 The Supplier indemnifies BDO against all third-party claims and the resulting liability, losses, compensation, costs and expenses (including reasonable external and internal costs of legal assistance) arising from or relating to a culpable act or omission on the part of the Supplier and of its staff or third parties it has engaged in connection with the Agreement or the Products and/or Services it supplied.
- 15.3 If a circumstance occurs at any time that leads to one of the Parties (possibly) being liable to pay damages, the other Party undertakes that it will implement the necessary measures to limit the (possible) damage as much as possible. The Parties will consult with each other in such cases.
- 15.4 The Supplier undertakes to take out and maintain adequate insurance (including in any case professional and business liability insurance) at its own expense from the moment of concluding the Agreement. The Supplier will submit adequate proof of insurance and premium payment when BDO so requests.
- 15.5 BDO's liability towards the Supplier on the ground of imputable failure is limited to a maximum of the value of the Agreement, unless such limitation is prohibited by laws or regulations.

16. Involvement of third parties

Unless BDO has given its prior written permission, the Supplier is not authorised to outsource all or part of the provision of Services and/or Products to third parties. In the event third parties are engaged, the Supplier will remain fully responsible for the performance of the Agreement.

17. Termination

- 17.1 Either Party will be authorised to terminate all or part of the Agreement with immediate effect by giving notice in the form of a written statement, if and as soon as one of the following situations occurs:
- a Party is declared bankrupt or a petition for its bankruptcy is filed;
 - a Party applies for or is granted a moratorium;
 - a Party winds up or discontinues its business;
 - fundamental changes are made to the Supplier's ownership or control structure;

- e. permits held by the Supplier which are required for the performance of the Agreement are withdrawn;
 - f. a Party must otherwise be deemed unable to comply with the obligations under the Agreement.
- 17.2 BDO will also be entitled at all times to cancel all or part of the Agreement prematurely in writing, subject to a reasonable notice period.
- 17.3 BDO will also be authorised to terminate all or part of the Agreement with immediate effect if there is a conflict of interest in BDO's reasonable opinion and/or if continuation of the Agreement will result in a breach of the law, regulations, professional rules or guidelines and/or otherwise impact BDO's ability to comply with the applicable independence requirements.
- 17.4 In the event of termination by BDO on the grounds of Article 17.1, BDO is entitled to compensation for the damage suffered and to be suffered as a result. The Supplier indemnifies BDO against all third-party claims arising from or in connection with the aforementioned termination by BDO.
- 17.5 In the event of termination, BDO is never obliged to pay any form of compensation.
- 17.6 In the event of cancellation/termination of the Agreement, all BDO's claims against the Supplier will be immediately due and payable in full.

18. Protection of Personal Data

Insofar as Personal Data are processed, the Parties will comply with the applicable laws and regulations, including the GDPR and the General Data Protection Regulation (Implementation) Act. If the Supplier as processor processes Personal Data for BDO within the context of the Agreement, the Parties shall conclude a processing agreement as referred to in Article 28(3) of the GDPR.

19. Non-recruitment clause

- 19.1 The Supplier may not approach employees of BDO, either directly or indirectly, in an attempt to persuade them to terminate their employment with BDO and take up employment with the Supplier.
- 19.2 This non-recruitment clause will apply during the term of the Agreement and during a period of two (2) years after its end.
- 19.3 If the Supplier violates the prohibition referred to in Article 19.1, it will forfeit a penalty to BDO of € 50,000 per violation, without prejudice to BDO's right to claim compensation. This will not require a notice of default.

20. Applicable law and choice of forum

- 20.1 All legal relationships (both contractual and non-contractual) between the Supplier and BDO arising from the Agreement to which these Purchase Conditions apply will be governed by Dutch law. The applicability of the Vienna Sales Convention is expressly excluded.
- 20.2 Any and all disputes arising from or relating to the Agreement and the Services and/or Products provided on the basis thereof will fall under the exclusive jurisdiction of the competent court in the District of Oost-Brabant.

21. Other provisions

- 21.1 All rights and obligations arising from the Agreement which, by their purport, are intended to last beyond the termination of the Agreement, will remain in full force between the Parties after termination.
- 21.2 The Supplier is not entitled to transfer to a third party, sell or encumber the rights and obligations arising from or relating to the Agreement without BDO's written consent. This consent will not affect the Supplier's responsibility and liability performance of the Agreement. This provision has effect under property law.
- 21.3 In performing the Services, the Supplier will comply with the laws and regulations in force with regard to employment conditions, including the Labour Market Fraud (Bogus Schemes) Act (Wet aanpak schijnconstructies) and any applicable CLA. The Supplier must, at its own expense, ensure that the permits, exemptions, decisions and other products required for the performance of the activities are obtained in good time. The Supplier indemnifies BDO against all claims arising from or relating to non-compliance with these provisions by the Supplier.