

BDO General IT Purchase Conditions

Chapter 1 – General Provisions

1. Definitions

In these IT Purchase Conditions, the terms below will have the following meaning:

- 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 of BDO that the Supplier obtains or generates in any form whatsoever within the scope of the performance 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 **Service**: the supply of Software and/or SaaS, including Customisation, on the basis of the Agreement;
- 1.5 **IT Purchase Conditions**: these BDO General IT 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 **Customisation**: the Software and/or SaaS specifically developed or modified by the Supplier for BDO;
- 1.8 **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;
- 1.9 **Party(ies)**: BDO or the Supplier separately or BDO and the Supplier jointly;
- 1.10 **Personal Data**: personal data within the meaning of the General Data Protection Regulation (GDPR);
- 1.11 **Products**: equipment and/or hardware, including the documentation and materials required for use;
- 1.12 **SaaS**: making Software available or having it made available through a hosting environment, including carrying out maintenance and support;
- 1.13 **Software**: the software, as specified in the Agreement, for processing, editing, producing and/or delivering data.

2. Applicability

- 2.1 These IT 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 the Agreement and/or these IT 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 IT Purchase Conditions is annulled, null and void, illegal 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 the Parties and these IT 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 period is each time 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. Delivery

- 5.1 The Supplier will deliver the Services and/or Products in accordance with the provisions of the Agreement and these IT Purchase Conditions and within the agreed term.
- 5.2 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.
- 5.3 The Supplier is obliged to inform BDO in good time and adequately in writing of any imminent exceeding of the delivery time/period, specifying the nature and cause of the exceeding, the measures taken or to be taken by it and the expected duration of the delay. The aforesaid notification will not affect BDO's other rights pursuant to the Agreement, these IT Purchase Conditions or other statutory provisions. In the absence of such notification, the Supplier will be unable to invoke force majeure.

6. Price

- 6.1 The price stated in the Agreement will apply to all Services and/or Products to be supplied under the Agreement. 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.
- 6.2 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.
- 6.3 The Supplier will not be entitled to pass on any (foreseen or unforeseen) price increases to BDO after the formation of the Agreement.

7. Invoicing and payment

- 7.1 In the event of the provision of Services, the Supplier shall invoice on a monthly basis in arrears. In the event of delivery of Products, the Supplier shall invoice after the Products have been delivered.

- 7.2 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 of receipt of the relevant invoice.
- 7.3 If BDO fails to effect payment within the aforesaid period, the Supplier will declare BDO in default by 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.
- 7.4 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.
- 7.5 Exceeding a payment term does not entitle the Supplier to suspend, dissolve or terminate its services.

8. Confidentiality and use of name/logo

- 8.1 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.
- 8.2 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.
- 8.3 The Supplier will use the data and information referred to in Article 8.1 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.
- 8.4 The duty of secrecy will remain in full force also after the performance of the Agreement.
- 8.5 Upon termination of the Agreement or at an 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 and confirm this in writing.
- 8.6 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.

9. 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.

10. 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.

11. Force majeure

The Service Provider 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. 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 statement to that effect, without being obliged to pay any compensation.

12. Liability and indemnification

- 12.1 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.
- 12.2 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.
- 12.3 If a circumstance occurs at any time which results in (potential) liability for compensation of either Party, the other Party undertakes to take all necessary measures to keep the (potential) loss to a minimum. The Parties will consult with each other in such cases.

- 12.4 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 shall provide proof of insurance at BDO's first request.
- 12.5 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.

13. Involvement of third parties

Without BDO's prior written permission, the Supplier is not authorised to outsource all or part of the provision of Services and/or Products to third parties. If the Supplier engages third parties, the Supplier will remain fully responsible for the performance of the Agreement.

14. Termination

- 14.1 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:
 - a. a Party is declared bankrupt or a petition for its bankruptcy is filed;
 - b. a Party applies for or is granted a suspension of payment;
 - c. a Party liquidates or discontinues its business;
 - d. 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.
- 14.2 BDO will be entitled at all times to cancel all or part of the Agreement prematurely in writing, subject to a reasonable notice period.
- 14.3 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.
- 14.4 In case of termination by BDO on the grounds of Article 14.1, 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.
- 14.5 In case of termination, BDO shall never be obliged to pay any form of compensation.
- 14.6 All BDO's claims against the Supplier will be immediately due and payable in full in case of termination of the Agreement.

15. 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.

16. Non-recruitment clause

- 16.1 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.
- 16.2 This non-recruitment clause will apply during the term of the Agreement and during a period of two (2) years after its end.
- 16.3 If the Supplier violates the prohibition referred to in Article 16.1, 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.

17. Applicable law and choice of forum

- 17.1 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.
- 17.2 Any and all disputes arising from or relating to the Agreement and the Products and/or Services supplied on the basis thereof will fall under the exclusive jurisdiction of the competent court in the district of Oost-Brabant.

18. Other provisions

- 18.1 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.
- 18.2 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. Any consent will not affect the Supplier's responsibility and liability for performance of the Agreement.
- 18.3 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 damage and costs arising from or relating to non-compliance with these provisions by the Supplier.

Chapter 2 – Provision of Services

In addition to the General provisions in Chapter 1 of these IT Purchase Conditions, the provisions included in this Chapter 2 - 'Provision of Services' apply if the Supplier delivers Services within the context of the performance of the Agreement.

19. Provision and access to Services

- 19.1 The Supplier makes the Service available during the term of the Agreement and for the number of users as indicated in the Agreement.
- 19.2 The Supplier shall complete all activities required to make the Services available, including: I. implement required interfaces, and II. provide documentation and training to use the Service. No costs other than those included in the Agreement will be charged for this.
- 19.3 If new functionalities are required or recommended for the Service, they are made available to BDO free of charge.
- 19.4 For the duration of the Agreement, the Supplier grants BDO a cancellable and non-exclusive right of access and use to the relevant Service. BDO can link and use the Service with other software (used by BDO).
- 19.5 The Supplier provides access to the Services by means of the access and verification mechanisms agreed between the Parties. The Supplier is not authorised to change the access and verification mechanisms without BDO's prior permission.
- 19.6 Unless otherwise agreed, the Supplier is responsible for allocating and managing the aforementioned access and verification mechanisms.
- 19.7 If the Client discovers or reasonably suspects that login details have been lost, stolen or have disappeared or that fraudulent, unauthorised, improper or any other incorrect use of the SaaS Service has occurred, the Client must notify the Contractor thereof immediately.

20. Acceptance of Services

- 20.1 Acceptance test(s) will take place insofar as agreed between the Parties. The Parties establish on the basis of which functionalities the Service is tested and how (and by whom) the acceptance test is carried out.
- 20.2 The Supplier must remedy any shortcomings and/or non-conformity, as evidenced by the acceptance test, free of charge within a reasonable period agreed between the Parties. Following rectification, an acceptance test shall be performed again in accordance with the provisions of Article 20.1.

- 20.3 If, after the second acceptance test, there is still no acceptance by BDO on the grounds of non-conformity or failure, BDO has the right - without notice of default and without owing compensation - to terminate the Agreement with immediate effect.
- 20.4 To the extent necessary for BDO's business operations, BDO is entitled to use the Service during the performance of (an) acceptance test(s).

21. Warranty Services and escrow

- 21.1 The Supplier guarantees that the Service complies and continues to comply with the (requirements in the) Agreement and the accompanying documentation, the agreed functionalities, properties and requirements or - if nothing has been agreed in this regard - with the specifications, properties and requirements that are imposed on the Service in trade, at least are customary. The Supplier guarantees in any event that the Service complies and continues to comply with the applicable legal requirements.
- 21.2 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.
- 21.3 In order to guarantee the continuity of BDO's use of the Service, BDO has the option of concluding an escrow scheme. The costs charged by the escrow provider for such a scheme shall be borne by BDO. If BDO wishes to make use of this arrangement, the Supplier shall deposit the source code of the Service and the new versions thereof with a certified agency or a civil-law notary, at BDO's discretion. The Supplier shall not charge any costs for participating in the escrow scheme. The escrow scheme may be invoked in the cases referred to in Article 14.1, with the exception of Article 14.1(d).

22. Intellectual Property Rights Services

- 22.1 Each Party will at all times remain the owner of all the intellectual or industrial property rights vested in that Party which already existed before the start of the Agreement. The Supplier grants a right to use the Service for an indefinite period or for the period specifically agreed between the Parties.
- 22.2 To the extent that the Services involve the joint or non-joint development (and provision) of Customised Work, all intellectual property rights that shall arise and can be exercised with regard to Customised Work are vested in BDO. Under the Agreement, the Supplier transfers the rights, including the source code, to BDO

and BDO accepts them. Insofar as a further action is required for the transfer, the Supplier shall cooperate in this free of charge.

- 22.3 The Supplier guarantees that the Service does not infringe the rights of third parties and indemnifies BDO against any damage and costs resulting from this.
- 22.4 If the rights of third parties are infringed, the Supplier shall, at the Supplier's expense, at the first request of and in consultation with BDO: I. to obtain the right for BDO to continue using the service; II. to replace the Service with an equivalent service; or III. to adapt the Service in such a way that it is no longer infringed.

23. Availability, maintenance and support

- 23.1 Unless otherwise agreed, the Supplier shall ensure that the Service is permanently available to BDO. The Supplier may (temporarily) interrupt the availability of the Service if and to the extent necessary for carrying out maintenance, i.e. implementing technical or functional improvements, or to the extent that the Supplier deems this necessary for safety reasons. The Supplier shall endeavour to ensure that the interruption of the Service does not last longer than necessary and, as far as possible, takes place outside BDO's Office Hours. The Supplier shall inform BDO as soon as possible, and in the case of scheduled maintenance, at least 24 (twenty-four) hours in advance, of interruptions to the Service as a result of maintenance.
- 23.2 The Supplier shall carry out periodic maintenance on the Service and shall repair any incidents and defects that BDO has or has not identified as soon as possible. The Supplier ensures that BDO always has access to the latest version of the Service.
- 23.3 The Supplier provides support with regard to the use of the Service. In any case, the support consists of I. providing advice on the use of the Service; and II. performing the work and repairs necessary to maintain the Service and to ensure that the Service functions in accordance with the provisions of the Agreement.

24. Back-up and security

- 24.1 The Supplier is responsible for making back-ups of BDO's data present in the Service. If data is lost, the Supplier will restore the data in accordance with the last available backup.
- 24.2 The Supplier takes appropriate technical and organisational (security) measures with regard to the Service and, where applicable, the hosting environment, to prevent destruction, loss, change or unauthorised access to the data of the BDO.

Chapter 3 – Delivery of Products

In addition to the General provisions in Chapter 1 of these IT Purchase Conditions, the provisions included in this Chapter 3 - 'Delivery of Products' apply if the Supplier delivers Products within the context of the performance of the Agreement.

25. Delivery of Products

- 25.1 The Supplier shall deliver the Products in accordance with the provisions of the Agreement.
- 25.2 The Supplier will see to the proper packaging of the Products to be supplied and, where applicable, in accordance with BDO's instruction(s) and specification(s).
- 25.3 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. Unless agreed otherwise in writing, delivery must be made under the delivery condition free of charge/D.D.P. (Delivery Duty Paid) at the agreed place and date of delivery.
- 25.4 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.
- 25.5 BDO has the right to postpone the delivery of Products. In that case, the Supplier will store, 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.
- 25.6 The ownership and risk of the Products will pass to BDO only after the Products have been delivered.

26. Acceptance of Products

- 26.1 The Supplier will check 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.
- 26.2 If BDO believes that the Products 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 Products by the Supplier free of charge; or III. dissolve the Agreement in full or in part with immediate effect and claim additional damages.

- 26.3 If, after consultation 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.

27. Warranty Products

- 27.1 The Supplier warrants that the Products to be supplied are of good and constant quality and are free from defects in construction, material, manufacturing finish and design, and from faults and defects in nature, composition and substance.
- 27.2 The Supplier warrants that the Products to be delivered are entirely suitable for the purpose for which they are intended and can be used as such.
- 27.3 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.
- 27.4 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 period has been agreed between the Parties, the Supplier guarantees that it can supply parts for the delivered Products for a period of at least four (4) years after the date of delivery.
- 27.5 If the Agreement specifies a warranty period in respect of the Supply of Products and/or Services, the Supplier's warranty commitment will be limited to that period.

28. Intellectual Property Rights Products

- 28.1 Each Party will at all times remain the owner of all the intellectual or industrial property rights vested in that Party which already existed before the start of the Agreement.
- 28.2 The Supplier guarantees that the Product does not infringe the rights of third parties and indemnifies BDO against any damage and costs resulting therefrom.
- 28.3 If an infringement is committed, the Supplier must, at the first request of and in consultation with BDO, at the expense of Supplier I. obtain the right for BDO to continue using the Product; II. replace the Product with an equivalent Product; or III. adapt the Product in such a way that an infringement is no longer committed.