

BDO General Terms and Conditions of the borrowing 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 limited liability company that is a member of the BDO Group and a party to the Engagement/Agreement.
 - (c) Contractor: the Client's contracting party under the 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 working temporarily for the Client or a third party.
 - (g) Services: 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 as expressly agreed between the parties in writing.
- 2.3 Notwithstanding the provisions of Article 2.2, the Client will be authorised to unilaterally amend the Agreement based on 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 will apply for the term agreed between the parties. The Agreement will end in any case upon termination and/or completion of the Services.
- 3.3 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 - Fees

- 4.1 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 VAT. 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.
- 4.2 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 included in the fee and are not charged separately to the Client.
- 4.3 If the Agreement is terminated early, the Client will be required to pay the fee owed up to the termination.

Article 5 - Invoicing and payment

- 5.1 The fees owed by the Client to the Contractor will be charged by the Contractor to the Client at regular intervals.
- 5.2 Payment of the fees referred to in Article 5.1 must be effected in Dutch currency within fourteen (14) days of the invoice date by means of transfer to a bank account to be specified by the Contractor.

- 5.3 If the Client fails to pay within the period stated in Article 5.2 and still fails to pay after having been given notice of default by the Contractor, the Contractor will be authorised to charge the Client the statutory rate over the period from the payment deadline stated in the notice of default until the date on which payment is made in full.

Article 6 - Replacement of Interim Worker(s)

- 6.1 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.
- 6.2 The parties will 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 any such facts and/or circumstances occur, the Contractor will be required to arrange immediate replacement of the relevant Interim Workers. As a principle, any replacement Interim Workers to be supplied must have similar expertise, education background and experience (in accordance with the requirements set out in the Agreement).
- 6.3 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 suitable replacement within the meaning of Article 6.2 has been or is offered by the Contractor, no fees as referred to in Article 4.1 will be owed by the Client in respect of the relevant Interim Workers.

Article 7 - Non-competition clause

- 7.1 In the event that one or more Interim Workers are supplied to one or more third parties the Contractor will not be authorised to contact the relevant third party or third parties 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 third party or those third parties based on which one or more Interim Workers will perform work for that third party or those third parties (temporarily or otherwise). The above does not apply if this is done following mutual consultations between the parties and with the Client's prior written consent, which may be subject to a fee in accordance with Article 7.3.
- 7.2 The Contractor will be required to provide the Client with all information necessary for the calculation of the fee owed by the Contractor to the Client in accordance with Article 7.3 within ten (10) working days of the conclusion of the agreement referred to in Article 7.1.
- 7.3 Unless the parties have expressly agreed otherwise, the fee per Interim Worker shall be fifty percent (50%) of the fee agreed between the Contractor and the third party or parties concerned on a full-time basis, plus VAT.

Unless the parties have expressly agreed otherwise, the fee shall be charged to the Contractor as a lump sum.

Article 8 - Confidentiality

- 8.1 The parties are not permitted to disclose the substance and existence of the Agreement to third parties. The parties are obliged to observe confidentiality in respect of all data obtained in connection with the provision of the Services which they know or should reasonably know to be confidential.
- 8.2 In derogation from Article 8.1, 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, where 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.
- 8.3 The Contractor is required to impose the obligations ensuing from Articles 8.1 and 8.2 on the Interim Workers as well.
- 8.4 The Client will be permitted, with due observance of applicable legislation, to provide information from or about the Contractor to, obtain such information from, and share such information with, the BDO Group, which may subsequently, like the Client, 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 Client.
 - (iii) Prevention of conflicts of interest.
 - (iv) Risk management and quality assessments of and by the Client.
 - (v) Internal accounting and administrative purposes of the Client.
 - (vi) Improvement of existing services and development of new services by the Client.
 - (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.
- 8.5 The Client will be required to impose its obligations ensuing from Articles 8.1 and 8.2 on the BDO Group as well if and insofar as it obtains any information based on Article 8.4.

Article 9 - Intellectual property

- 9.1 The copyright and all other intellectual or industrial property rights ensuing from work performed by the Contractor and the Interim Workers under the Agreement accrue to the Client. Insofar as required, the Contractor and the Interim Workers will be obliged to immediately cooperate in any transfer of the rights referred to above.

Article 10 - Liability and insurance

- 10.1 The Contractor will only be liable for losses sustained by the Client that are the direct result of an imputable failure attributable to the Contractor to perform its obligations ensuing from the Agreement. The Contractor's liability will be limited to a maximum of four (4) times the amount of the fee charged by the Contractor to the Client for the supply of one or more Interim Workers, in which respect only the fee relating to the last twelve (12) months that those Interim Workers have been supplied will be taken into account. The above does not apply if and insofar as the damage was caused by the Contractor's intent or gross negligence.
- 10.2 The Contractor undertakes to take out adequate insurance against the usual risks in connection with the performance of the agreement, including in any event liability insurance.
- 10.3 In the event that the Contractor makes available an Interim Worker who is employed by the Contractor, the Contractor declares that it will fulfil and will continue to fulfil its obligations vis-à-vis the Tax and Customs Administration in that regard and indemnifies the Client against all claims and obligations – including additional taxes – for payment of taxes and/or premiums, which are owed by the Contractor in connection with the Agreement.

Article 11 - Termination of the Agreement

- 11.1 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 Client may terminate all or part of the Agreement in writing with immediate effect if, information comes to light after the acceptance or continuation of the Engagement which, had it been known to the Client at the time of the acceptance or continuation of the Engagement, would have caused the Client not to accept or continue the Engagement, or to accept or continue it in amended form. Notice must be given in writing.
- 11.2 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.

- 11.3 Termination of the Agreement based on Article 11.1 will never constitute ground for any claim for compensation for costs or damage, unless expressly provided otherwise in the Agreement.

Article 12 - Protection of personal data

- 12.1 Insofar as the Client processes personal data within the meaning of the General Data Protection Regulation ('GDPR') in the context of the Engagement ('Personal Data'), the Client will determine the purpose and means of processing, thus acting as the controller within the meaning of the GDPR.
- 12.2 The Client may process Personal Data relating to and/or provided by the Contractor, for example, (i) in the context of the Engagement, (ii) in the performance of the Client's statutory obligations, (iii) in order to support the Contractor's provision of services to the Client as well as (iv) in relation to the establishment of or defence against legal claims.
- 12.3 Personal Data processing by the Client in the context of activities as referred to Article 12.2 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 the Client's BDO Member Firms. 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 Client has appointed a Privacy Officer (privacy@bdo.nl).
- 12.4 The Contractor has an independent duty to comply with Privacy Legislation. The Contractor guarantees the lawfulness of the provision of the Personal Data to the Client and will in that regard observe all statutory obligations applicable to the Contractor under Privacy Legislation, including the obligation to inform data subjects of the provision of their Personal Data to the Client and the processing of this data by the Client 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>).
- 12.5 The Client 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.
- 12.6 With regard to Personal Data provided by the Contractor, the Client will inform the Contractor 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 Client makes a notification pursuant to Article 33 or 34 of the GDPR.

- 12.7 If the Client so requests, the Contractor 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 any infringements in connection with Personal Data.

Article 13 - Applicable law and disputes

- 13.1 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 will be governed by Dutch law.
- 13.2 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 14 - Other provisions

- 14.1 The titles of the articles in these General Terms and Conditions are intended only to increase readability. No rights can be derived from these titles.
- 14.2 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.
- 14.3 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 Client will be permitted to use the Contractor's name in order to identify it as one of its Client's.