

Purchase Conditions

1. Definitions

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

- 1.1 **BDO:** the independent Dutch entity operating under the name BDO that is the user of these Purchase Conditions.
- 1.2 **BDO Data:** all (personal) data processed by the Supplier in the context of the performance of the Agreement, including but not limited to performance data and/or other data which may or may not have been generated by BDO's use of the Supplier's Products and/or Services.
- 1.3 **BDO Member Firm:** an entity (including group companies and affiliates), including BDO itself, which is part of the international BDO network and is affiliated to BDO International Ltd.
- 1.4 **Services:** the activities to be performed by the Supplier under the Agreement for the benefit of BDO.
- 1.5 **Purchase Conditions:** these purchase conditions.
- 1.6 **Supplier:** the party providing Services and/or supplying Products to BDO pursuant to the Agreement.
- 1.7 **Supply of Services:** the execution of the activities to be performed under the Agreement.
- 1.8 **Supply of Products:** the transfer to BDO of the possession or control of one or more Products and, where applicable, the installation/fitting of these Products.
- 1.9 **Agreement:** any consensus laid down in writing – including an engagement letter – between BDO and the Supplier concerning the Supply of Products and/or Supply of Services to BDO.
- 1.10 **Party:** BDO or the Supplier.
- 1.11 **Parties:** BDO and the Supplier together.
- 1.12 **Personal Data:** personal data within the meaning of the General Data Protection Regulation (GDPR).
- 1.13 **Products:** the goods (as referred to in Section 3:1 of the Dutch Civil Code (*Burgerlijk Wetboek*)) and/or the material software as described in the Agreement, including the fitting and/or installation thereof, to be supplied by the Supplier to BDO.
- 1.14 **In Writing:** on paper or by email, whereby it is up to the sender to demonstrate that the communication put in writing reached the other Party.

2. Scope

- 2.1 These Purchase Conditions apply to all offers (and requests for offers from BDO), assignments and orders from BDO and to all Agreements between BDO and the Supplier concerning the Supply of Products or the Supply of Services by the Supplier to BDO.
- 2.2 BDO expressly rejects any purchase conditions and/or other general terms and conditions of the Supplier. Any general terms and conditions used by the Supplier will only apply if and insofar as BDO has expressed its agreement to these terms and conditions in writing. 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 If BDO already provided the Supplier with a copy of the Purchase Conditions on the occasion of earlier assignments/Agreements, the Supplier will be deemed to have taken note of these Purchase Conditions.
- 2.4 Once an Agreement has been concluded with a particular Supplier in accordance with the Purchase Conditions, this Supplier will be deemed to have agreed to the applicability of these Purchase Conditions to all its subsequent Agreements with BDO.
- 2.5 The provisions of the Agreement will take precedence over the Purchase Conditions.
- 2.6 If any provisions of these Purchase Conditions should be annulled or void, the remaining provisions will remain in full force. In that case, BDO and the Supplier will enter in to consultations in order to reach an agreement on new provisions that resemble the annulled or void provisions as closely as possible in terms of effect.

3. Formation of the agreement

- 3.1 If the Supplier issues a written or verbal offer, the Agreement will only be formed through BDO's written acceptance of this offer.
- 3.2 Any verbal undertakings or arrangements by or with employees and/or representatives of BDO will only be binding on BDO if and insofar as they have been confirmed

in writing by a person authorised to sign such undertakings and arrangements.

- 3.3 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 The term of an Agreement concluded for a definite period will be automatically extended by the period originally agreed, with a maximum of one year, unless either Party terminates the Agreement in writing subject to a notice period of three (3) months before the end of the period concerned, unless the Parties have agreed otherwise in the Agreement.

5. Alterations

- 5.1 BDO will be authorised at all times, in consultation with the Supplier, to alter the scope and/or substance of the Products and/or Services to be supplied. Any alteration will only be legally valid when confirmed in writing by both Parties.
- 5.2 If BDO believes that the alteration can be considered of a limited nature, the price already agreed, the time of delivery and/or the other conditions as already agreed will also apply to that alteration.
- 5.3 If the Supplier believes that the alteration cannot reasonably be considered of a limited nature and will have consequences for the agreed price, time of delivery and/or the other conditions, the Supplier will be obliged, before implementing an alteration requested by BDO, to inform BDO of this in writing as soon as possible, but in any case within five (5) working days of being notified of the desired alteration, and the Parties will make new arrangements in consultation about the consequences for the price, time of delivery and/or other conditions. If the Supplier fails to inform BDO in writing on this point, or to do so in time, the Supplier will be deemed to have accepted the alteration, and the price, the time of delivery and the other conditions as already agreed will also apply to that alteration.
- 5.4 If the Parties fail to reach agreement within a reasonable period on the consequences of the alterations not of a limited nature referred to in Article 5.3, BDO will be entitled to terminate all or part of the Agreement with immediate effect, without judicial intervention, by a mere written notification to this effect, without being obliged to pay any compensation.

6. Price

- 6.1 The price stated in the Agreement will apply to all Products and/or Services to be supplied under the Agreement. The price will be denominated in euro (EUR) and will include all costs, surcharges and other taxes, excise duties and levies imposed by the Dutch government. Any additional costs which BDO did not expressly accept in advance 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 expressly agreed 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. Price increases will also include increases in social security charges (or new charges), wages, raw material prices and/or other price-determining factors.

7. Invoicing and payment

- 7.1 In the case of a Supply of Products, the Supplier will issue an invoice after the Products were delivered, unless agreed otherwise in writing.
- 7.2 In the case of a Supply of Services, the Supplier will invoice retrospectively on a monthly basis by means of a properly itemised account of the Services provided which has been approved by BDO.
- 7.3 BDO will effect payment within thirty (30) days of receiving the relevant invoice, without prejudice to the other provisions of this article. Payment by BDO will not entail a waiver of rights or defences in any way if the Supplier fails or failed in the performance of the Agreement or commits an unlawful act.
- 7.4 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 comply within this reasonable period, BDO will owe compensation for late payment, which compensation will never exceed the interest referred to in Section 6:119 of the Dutch Civil Code.
- 7.5 Invoices must correspond with the order and with the quantity of Products or Services supplied and delivered. Invoices must comply with the minimum requirements concerning invoices under (tax) laws and regulations, and in any case contain the following information:
- name details (BDO, full name and location), name of department concerned, PO Box 182, 5600 AD Eindhoven;
 - for the attention of (name of person placing the order or contact person and branch);
 - invoices can be sent by email in PDF format (with the file name not containing punctuation marks) to inkoopfacturen@bdo.nl, or to the above postal address if this is not possible;
 - Proquro order number;

- BDO's reference number;
 - if BDO has to allocate the costs: the project number;
 - the Supplier's address;
 - invoice number;
 - invoice date;
 - the Supplier's Chamber of Commerce number and VAT number;
 - the Supplier's full IBAN bank details;
 - itemisation of the Products or Services supplied and delivered;
 - net amount, VAT amount, VAT rate and gross amount.
- 7.6 If the invoicing requirements listed in Article 7.5 above are not fulfilled, BDO will have the right to return the invoice and the amounts concerned will only become payable after a correct invoice has been received. The payment term referred to in Article 7.3 will start again after the receipt of this amended invoice.
- 7.7 BDO will be entitled to suspend payment of the invoice, either wholly or in part, if:
- BDO believes that the Products and/or Services supplied do not (fully) comply with the Agreement and/or the Supplier has otherwise failed in the performance of the Agreement;
 - BDO has obvious misgivings about the accuracy of the relevant invoice.
- 7.8 If BDO exceeds a payment term or fails to pay an invoice on account of the presumed inaccuracy of that invoice, or in the event of faultiness of the Products and/or Services supplied to which the invoice relates, the Supplier will not have the right to suspend or terminate its performance.
- 7.9 BDO may instruct an accountant as referred to in Section 2:393(1) of the Dutch Civil Code, to be designated by BDO, to verify the accuracy of the invoice issued by the Supplier. The costs of the audit will be payable by BDO, unless the audit reveals that the invoice is inaccurate or incomplete, in which case the aforesaid costs will be payable by the Supplier.
- 7.10 BDO will be entitled to suspend payment of the invoice until the Supplier has discharged its obligations arising from and/or relating to the Agreement in full.

8. Delivery

- 8.1 The Supplier will deliver the Products and/or Services in accordance with the provisions of the Agreement and these Purchase Conditions.
- 8.2 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).
- 8.3 The supply and removal of materials and of rubble, packaging, leftovers and other waste resulting from the Supply of Products and/or Services will be carried out by and at the expense of the Supplier, in the manner prescribed by the applicable regulations.
- 8.4 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, deliveries must be made under the delivery condition Delivery Duty Paid (DDP) at the agreed delivery location and time and within the period agreed in the Agreement.

- 8.5 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.
- 8.6 If delivery is overdue, the Supplier will be in default without further notice of default being required, except in the event of force majeure. When the Supplier is in default, BDO will have the right to terminate the Agreement, without prejudice to its other rights, including the right to demand additional or alternative compensation.
- 8.7 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 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.
- 8.8 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.
- 8.9 Installation, assembly and other activities concerning the Products delivered by the Supplier will be carried out at the Supplier's expense and risk by the Supplier or by a third party engaged with BDO's prior consent, with due observance of the applicable laws and regulations.
- 8.10 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.
- 8.11 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.

9. Documentation

- 9.1 The Supplier must provide BDO with the associated documentation prior to or at the same time as the Supply of Products and/or Services.
- 9.2 BDO may use this documentation as it sees fit, which includes multiplying the documentation for its own use.

10. Warranty

- 10.1 The Supplier warrants the suitability and reliability of designs, drawings, guidelines, materials and suchlike which were recommended, prescribed or provided by it or on its behalf in the context of the Supply of Products

- and/or Services.
- 10.2 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.
- 10.3 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.
- 10.4 The Supplier warrants that the Products to be supplied are entirely suitable for the purpose for which they are intended and can be used and, where applicable, processed as such.
- 10.5 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. The instruction manuals must be in Dutch and, where necessary, in other languages required by BDO.
- 10.6 The Supplier warrants that it can deliver parts of 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 parts for the Products supplied during a period of at least five (5) years after the delivery date.
- 10.7 In the case of a Supply of Services, the Supplier warrants that the envisaged result specified in the Agreement will be achieved and that BDO's requirements in this context will be fulfilled.
- 10.8 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.
- 10.9 If the Supply of Services consists in consultancy, the Supplier warrants the accuracy and reliability of its recommendations.
- 10.10 The Supplier warrants that the Agreement will be performed at all times with due observance of all statutory and other governmental provisions, such as those relating to the payment of tax and social security contributions, insider trading, anti-corruption, safety, the environment, hygiene, product designations or other aspects. All the costs of measures taken to ensure compliance or subsequent compliance with these provisions will be payable by the Supplier. The Supplier indemnifies BDO against all claims arising from or relating to non-compliance with these provisions by the Supplier. This indemnification extends to all losses and (legal) costs suffered or incurred by BDO in connection with such a claim.
- 10.11 The Supplier warrants that the performance of the Agreement will not infringe any third-party rights and indemnifies BDO in this respect.
- 10.12 The Supplier's warranty commitments will remain in force after delivery, acceptance and payment by BDO, as well as after the termination of the Agreement on whatever ground.
- 10.13 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. An agreed warranty period will start at the moment when BDO accepts the Products and/or Services supplied.
- 10.14 In the event that the Supplier breaches the warranties referred to in Article 10.1 to 10.11 inclusive, the Supplier will remedy this breach at its own expense.
- 11. Acceptance and compliance with agreement**
- 11.1 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 will never be able to use non-performance of such an inspection as an argument against BDO in contesting any claim. 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 arrange the performance of an assessment. This test may take place before, during or within a reasonable period after the performance of the activities. If BDO rejects all or part of (the result of) a Service, BDO will notify the Supplier of this in writing after establishing the shortcoming, stating its reasons. Where possible, the Supplier will have to remedy, or at least remove, the shortcomings found by BDO within thirty (30) days of this notification, without prejudice to BDO's other rights.
- 11.2 If BDO believes that the Products supplied and/or Services performed 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:
- return the Products at the Supplier's expense and risk;
 - free repair, modification, improvement or another supply of Products and/or performance of Services by the Supplier;
 - terminate all or part of the Agreement with immediate effect and claim additional compensation.
- 11.3 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.

12. Property rights

- 12.1 The Supplier warrants that the use of the Products and/or Services it supplies does not and will not infringe any intellectual or industrial property right and/or other right owned by one or more third parties.
- 12.2 The Supplier indemnifies BDO against third-party claims arising from or relating to the infringements referred to in Article 12.1 and will compensate BDO for all resulting losses and costs.
- 12.3 If an infringement is committed (or if it is reasonably likely in advance that an infringement will be committed), the Supplier must, at the request of and in consultation with BDO:
- obtain the right of continued use for BDO; or
 - replace the item or performance delivered by an equivalent item or performance that does not infringe those rights; or
 - adjust the item or performance delivered to such an extent that those rights are no longer infringed, while the item or performance remains suitable for the agreed purpose.
- 12.4 In the event that the Supplier supplies Products and/or performs Services that are subject to third-party intellectual or industrial property rights, the Supplier will grant BDO a right of use.
- 12.5 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.
- 12.6 All intellectual and industrial 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 the transfer requires a further deed, the Supplier irrevocably authorises BDO to draw up such a deed and sign it on the Supplier's behalf, without prejudice to the Supplier's obligation to cooperate in the transfer when BDO so requests. The Supplier waives any and all personality rights to which it may be entitled, to the extent that the applicable legislation permits such a waiver. The Supplier is not permitted to multiply, disclose or operate the products to which BDO holds the intellectual or industrial property rights, whether by engaging third parties or otherwise.
- 12.7 If BDO makes materials such as raw materials, auxiliary materials, tools, drawings, specifications and software available to the Supplier so as to enable the latter to fulfil its obligations under the Agreement, these materials will remain the property of BDO or BDO will remain the title holder. The Supplier will store these materials separately from items pertaining to itself or to third parties. If any

damage occurs to the materials made available, either through the Supplier's fault or due to circumstances otherwise attributable to it, the Supplier will be obliged to compensate BDO for this damage and to ensure that the obligations under the Agreement are fulfilled without delay. The Supplier will clearly mark these materials as BDO's property and make third parties aware of BDO's property right. The Supplier will notify BDO immediately if the materials are attached or are no longer at the Supplier's disposal for other reasons, or if third parties enforce any claims against the materials. The Supplier will not use or arrange the use of the materials for or in the interest of third parties with a view to or in connection with any purpose other than the performance of the Agreement.

- 12.8 The ownership and risk of the Products will pass to BDO only after the Products have been delivered.

13. Secrecy, data security, use of name/logo

- 13.1 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.
- 13.2 The duty of secrecy will not apply if and insofar as:
- the information involves data that is already in the public domain or has been published by BDO; or
 - the Supplier has obtained BDO's explicit consent to publish or disclose the information; or
 - the Supplier is obliged by law to publish or disclose the information.
- 13.3 The Supplier will use the data and information referred to in Article 13.1 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.
- 13.4 The duty of secrecy will remain in full force also after the performance of the Agreement.
- 13.5 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.
- 13.6 Upon termination of the Agreement, or at any earlier moment, the Supplier and the third parties it has engaged will, when BDO so requests, immediately hand over to BDO all BDO Data and documentation, including but not limited to the data and information referred to in Article 13.1, relating to or arising from the Agreement, in

the format required by BDO, and/or will destroy the BDO Data and documentation concerned when BDO so requests. If BDO requests the Supplier to destroy the BDO Data and documentation, the Supplier will confirm its compliance with this request to BDO in writing.

- 13.7 The Supplier will fully cooperate with BDO in the monitoring (or arranging the monitoring) of compliance by the Supplier with the obligations laid down in Article 13.5 and 13.6, among other things by making information available and by enabling inspections by BDO or a third party authorised to do so by BDO. The costs of such an inspection will be borne by BDO.
- 13.8 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.

14. Force majeure

- 14.1 In the event of force majeure, either Party will be authorised to suspend performance of all or part of the Agreement for the duration of the force majeure, without the Parties being obliged to pay each other any compensation in this respect. If a force majeure situation occurs, the Party invoking force majeure will have to notify the other Party of this as soon as possible. If the continuity of the operations at BDO does not permit a delay in the delivery of Products and/or the performance of Services, or if the force majeure situation lasts thirty (30) days or longer, the Parties will be entitled to cancel or terminate the Agreement with immediate effect without judicial intervention, through a mere written notification to this effect, without being obliged to pay any compensation.
- 14.2 Force majeure will in any event not include: insufficient availability of sufficiently qualified staff of the Supplier, illness on the part of staff of the Supplier, strikes by staff of the Supplier, unsuitability of materials, equipment and resources at the Supplier, liquidity or solvency problems on the Supplier's part and non-performance or failure on the part of third parties engaged by the Supplier or suppliers of the Supplier.

15. Liability and indemnification

- 15.1 If the Supplier, its staff or a third party it has engaged imputably fails to fulfil its obligations under the Agreement, the Supplier will be liable for all losses resulting from this failure.
- 15.2 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.
- 15.3 The Supplier indemnifies BDO and the BDO Member Firms 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.

- 15.4 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. In that case, the Parties will consult with each other.

16. Insurance

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.

17. Competent staff

The Supplier will have the Agreement performed by competent staff who are part of the Supplier's organisation or work under its responsibility, whether as self-employed persons or otherwise. The Supplier will ensure that, during the term of the Agreement, its staff and/or any third parties it has engaged possess (and will continue to possess) the qualities that may reasonably be expected in terms of education, expertise and experience.

18. Subcontracting/Engagement of third parties

The Supplier will not be authorised to outsource all or part of the Supply of Products and/or the Supply of Services to third parties, whether on a subcontracting basis or otherwise, except with BDO's express prior written consent. If the Supplier engages third parties, the Supplier will remain fully responsible for the performance of the Agreement. Acts and omissions on the part of third parties engaged or their staff will count as acts and omissions on the part of the Supplier itself.

19. Cancellation and termination

- 19.1 BDO will be entitled at all times to cancel all or part of the Agreement prematurely in writing, subject to a reasonable notice period.
- 19.2 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;
 - a Party offers its creditors a composition or

- otherwise appears to be insolvent;
- e. fundamental changes are made to the Supplier's ownership or control structure;
- f. permits held by the Supplier which are required for the performance of the Agreement are withdrawn;
- g. an attachment is made of a substantial part of a Party's assets, or a Party is otherwise deemed no longer able to fulfil its obligations under the Agreement.
- 19.3 BDO will be authorised to terminate all or part of the Agreement 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.
- 19.4 BDO's non-fulfilment or late fulfilment of a payment obligation will never give the Supplier the right to terminate all or part of the Agreement.
- 19.5 In the event of cancellation or termination of the Agreement, BDO will be entitled to compensation of the losses sustained and to be sustained as a result thereof, while BDO will never be obliged to pay any form of compensation whatsoever. The Supplier indemnifies BDO against all third-party claims arising from or relating to the cancellation or termination of the Agreement by BDO. This indemnification extends to all losses and (legal) costs sustained or incurred by BDO in connection with such a claim.
- 19.6 In the event of cancellation/termination of the Agreement, all BDO's claims against the Supplier will be immediately due and payable in full.
- 19.7 If BDO has accepted Products and/or Services from the Supplier before BDO gives the Supplier notice of termination of the Agreement, there will be no obligation to undo and BDO will pay the Supplier's relevant invoice.
- 19.8 If it is BDO that terminates the Agreement, BDO will be entitled, insofar as possible in view of the nature of the relevant Services supplied, to continue using the results of the Services supplied by the Supplier, and to demand all other data needed for the use and/or completion of the Services to be performed by the Supplier. If BDO exercises its powers under this paragraph, the Parties will make separate written arrangements on this point and BDO, taking all circumstances into account, will pay the Supplier reasonable compensation in this respect.
- 20. Protection of personal data**
- 20.1 Insofar as the formation, performance and/or termination of the Agreement involves the processing of Personal Data, the Parties will comply with the applicable laws and regulations ("Applicable Privacy Legislation"), including the General Data Protection Regulation ("GDPR") and the General Data Protection Regulation (Implementation) Act (*Uitvoeringswet Algemene verordening gegevensbescherming*). BDO has appointed a data protection officer (email: privacy@bdo.nl). The terms 'data subject', 'personal data breach', 'Personal Data', 'process' (and derivative terms such as 'processing' and 'processing operation'), 'controller' and 'processor' will have the meanings assigned to them in Article 4 GDPR.
- 20.2 If the Supplier processes Personal Data on behalf of BDO, it will do so only by order of BDO and in accordance with the latter's instructions, except where statutory obligations dictate otherwise. In that situation, BDO will act as the controller and the Supplier as the processor, in which case the Parties – in derogation from or in addition to Article 20.3 to 20.11 inclusive – will lay down further arrangements on the processing of Personal Data in an agreement as referred to in Article 28(3) GDPR.
- 20.3 If – in derogation from the provisions of Article 20.2 – it is the Supplier that determines the purpose and means of the Personal Data processing, the Supplier will act as the controller, in which case the following paragraphs will apply to the processing of Personal Data by the Supplier.
- 20.4 Each Party will act as the controller independently. The Parties will not act as joint controllers.
- 20.5 The Supplier will process Personal Data (originating) from BDO only to the extent that this is necessary for the Supply of the Products and/or Services. Upon termination of the processing activities, or during those activities when BDO so requests, the Supplier will delete and/or return the Personal Data, unless the Supplier is obliged by law to retain the Personal Data for a longer period.
- 20.6 The Supplier will take appropriate technical and organisational measures to protect the Personal Data from destruction, loss, alteration, unauthorised disclosure and unauthorised access.
- 20.7 The Supplier will notify BDO if it should (i) receive a request from a data subject seeking to exercise his or her rights and/or (ii) receive a complaint or claim relating to the Personal Data processing in the context of the Agreement.
- 20.8 Where necessary, the Supplier will cooperate with BDO in order to ensure compliance with the Applicable Privacy Legislation, including but not limited to (i) obligations relating to requests from data subjects seeking to exercise their rights, and (ii) the obligations set out in Articles 32 to 36 inclusive GDPR.
- 20.9 The Supplier will inform BDO without unreasonable delay – and in any case within 24 hours of detection – of a personal data breach which (partly) relates to Personal Data (which originated) from BDO, by means of an email notification to privacy@bdo.nl. The Supplier will inform and update BDO on the investigation into and rectification of the personal data breach established and its consequences. In the event of a personal data breach that involves or is likely to involve a high risk, the Supplier will consult BDO where possible before informing data subjects affiliated to BDO.

20.10 The Supplier will not transfer Personal Data to countries outside the European Economic Area, unless this is necessary for the Supply of the Products and/or Services, in which case the Supplier will be responsible for ensuring adequate transfer safeguards in compliance with the GDPR. When BDO so requests, the Supplier will inform BDO about all transfers of Personal Data (which originated) from BDO.

20.11 Without prejudice to the provisions of Article 18, the Supplier will only engage third parties for the (partial) performance of the processing of Personal Data (which originated) from BDO if an adequate level of protection remains guaranteed, and all applicable requirements under the GDPR on engaging third parties are fulfilled. When BDO so requests, the Supplier will inform BDO about the third parties engaged or to be engaged.

At least once a year, the Supplier will conduct an audit of compliance with the obligations laid down in this Article 20. The Supplier will provide BDO within two (2) weeks of the completion of the audit with a confidential copy of the audit report or a summary thereof, enabling BDO within reason to verify compliance with this Article 20 by the Supplier.

21. Forfeiture of rights

If BDO omits to exercise rights and powers under the Agreement, whether during an agreed period or otherwise, this will not imply that BDO has forfeited any rights in this respect.

22. Continued effect

All rights and obligations arising from the Agreement which, by their purport, are intended to continue in force after termination of the Agreement, will remain in full force between BDO and the Supplier after termination.

23. Transfer

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 be withheld on unreasonable grounds. BDO may attach conditions to this consent. This consent will not affect the Supplier's responsibility for compliance with the Agreement and liability for non-compliance. This provision has effect under property law.

24. Employment conditions, tax and social security charges

24.1 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, where applicable, with the relevant collective labour agreement.

24.2 The Supplier will be responsible at all times for the

fulfilment of its obligations under tax and social security legislation.

24.3 As soon as BDO so requests, the Supplier will have to demonstrate sufficiently that it effected payment of the applicable wages and payment of the turnover tax, wage tax, national insurance contributions and employee insurance contributions owed. When BDO so requests, the Supplier will cooperate in an inspection, random check and/or audit, so that BDO can verify whether the Supplier complies with the applicable laws and regulations, including the Foreign Nationals (Employment) Act (*Wet arbeid vreemdelingen*), the Labour Market Fraud (Bogus Schemes) Act and the GDPR. In this context, the Supplier will grant BDO access to the necessary systems and underlying data so as to enable BDO to carry out or arrange the aforesaid inspections.

24.4 The Supplier will see to it that the obligations under Article 24.1 to 24.3 inclusive are imposed on all third parties with which it concludes contracts in the context of the provision of the Services to BDO, stipulating that these third parties in turn impose these obligations on their respective contracting parties.

24.5 If the Supplier is a self-employed person or collaborates with self-employed persons, BDO may set further conditions as regards the manner of engaging, deploying and/or paying such self-employed persons. When BDO so requests, the Supplier will submit copies of documents sufficiently demonstrating the nature of the working relationship or the Supplier's independent entrepreneur status, all this being at BDO's discretion.

24.6 The Supplier indemnifies BDO against all liability in respect of the Supplier's obligations under tax and social security legislation and employment-law entitlements of its employees and/or persons deployed by the Supplier with regard to work done for the purpose of the performance of the Services.

24.7 BDO will be entitled, without being obliged to pay the Supplier compensation, to terminate the Agreement with immediate effect and without judicial intervention if the Supplier and/or any third parties it has engaged should be imputably in arrears in paying the applicable wages, turnover tax, wage tax, national insurance contributions and/or employee insurance contributions, without prejudice to any of BDO's other rights and claims, in particular the right to demand compensation.

24.8 Without prejudice to the provisions of Article 24.7, BDO will be authorised at all times to reduce the payments to the Supplier by the amounts of turnover tax, wage tax, national insurance contributions, employee insurance contributions and/or any interest and penalties applicable to these amounts and to pay these directly to the Dutch Tax and Customs Administration and/or social security administration agencies on the Supplier's behalf, or to pay these into a G account. In those cases, such payment will release BDO from its obligation towards the Supplier where these amounts are concerned.

25. Non-recruitment clause

- 25.1 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.
- 25.2 This non-recruitment clause will apply during the term of the Agreement and during a period of two years after its end.
- 25.3 If the Supplier breaches the prohibition referred to in Article 25.1, it will incur a penalty payable to BDO of EUR 100,000 per breach, increased by EUR 5,000 for each day that the breach continues. This will not require a notice of default.

26. Applicable law and choice of forum

- 26.1 The Agreement, together with all (non-contractual) obligations arising from the Agreement and the Products and/or Services supplied on the basis thereof, will be governed by and must be interpreted in accordance with Dutch law. The applicability of the Vienna Sales Convention is expressly excluded.
- 26.2 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, the Netherlands.

27. Language

If there is any conflict in meaning between the Dutch language version of the Purchase Conditions and the translation of the Purchase Conditions in the English language, the Dutch language version will prevail.