

## 1. Definitions

1.1. The words and expressions written with a capital have the following meanings:

- **Affiliate:** any entity controlling, controlled by or under common control of a Party. The term "Control" and its correlative meanings, "controlling," "controlled by" and "under common control with," means the legal, beneficial or equitable ownership, directly or indirectly, of more than fifty percent of the aggregate of all voting equity interests in an entity.
- **Agreement:** the contract between Deloitte and Supplier of which the Conditions form an integral part, for the procurement of Deliverables including the performance of the Services, together with all the addenda and the Policies that are incorporated herein by reference or otherwise.
- **Business Day(s):** every day other than a Saturday, Sunday or an official public holiday in Belgium. Unless otherwise indicated a Business Day starts at 09h00 and ends at 17h30.
- **Conditions:** these general terms and conditions.
- **Confidential Information:** (a) all information, data, notes, letters, models, methods, records, disks, files, software and/or any document, received or obtained from or on behalf of Deloitte during the Agreement or used in or resulting from the Services, (b) any information that relate to Deloitte Entities, or their respective business, organization, clients and/or personnel, (c) information that is marked confidential or is by its nature clearly confidential and (d) Personal Data.  
However, Confidential Information does not include information which: (a) has become publicly available other than as a result of disclosure by the receiving Party in breach hereof; (b) was disclosed to the receiving Party on a non-confidential basis from a source other than the disclosing Party, which the receiving Party believes it is not prohibited from disclosing; (c) is developed by the receiving Party independently of, or was known by the receiving Party prior to, any disclosure of such information made by the disclosing Party; (d) is required to be disclosed by order of a court of competent jurisdiction, administrative agency or governmental body, or by applicable law, rule or regulation, or by subpoena, summons or any other administrative or legal process, or by applicable mandatory regulatory standards on the condition that the receiving Party shall, if permitted by law to do so, as soon as reasonably possible inform the disclosing Party hereof; or (e) is disclosed with the written consent of the disclosing Party.
- **Controller:** a data controller as defined in Data Protection Legislation;
- **Data Protection Legislation:** the Directive on Privacy and Electronic Communications (2002/58/EC), the GDPR and any other similar national privacy laws and regulations;
- **Defect/ Defective:** a material error, omission, failure, inefficiency or inconsistency in a Deliverable or Service.
- **Deliverable(s):** Services, Goods or Software to be delivered by Supplier to Deloitte (as the context requires and as detailed in the Agreement) including any Documentation.
- **Deloitte:** The Deloitte Entity requesting the services or goods.
- **Deloitte Data:** any document, data, records or any other information provided by Deloitte or any other Deloitte Entity to Supplier or which comes into the possession or control of Supplier or any Supplier Operator, is delivered to, generated by or otherwise used or processed by or on behalf of Supplier or any Supplier Operator in the course of providing the Deliverables including but not limited to any Confidential Information and Personal Data.
- **Deloitte Entity/ Entities:** means Deloitte, any member of the Deloitte Touche Tohmatsu Limited network of firms and their subsidiaries and affiliates, and subcontractors, and in each case their respective partners, principals, directors and personnel.
- **Deloitte Premises:** the premises belonging to or in the occupation or control of Deloitte or any other Deloitte Entity or such other premises as may be stated in the Agreement;
- **Documentation:** the documentation, if any, required for the proper use and application of the Deliverables.
- **EU Standard Contractual Clauses:** EU Standard Contractual Clauses laid down in the Commission Decision (2010/87/EU) of 5 February 2010 (as of 15 May 2010) for the transfer of Personal Data to Suppliers established in third countries;
- **Force Majeure:** any unforeseeable and exceptional situation or event beyond the Parties' control which prevents either of them from performing any of their obligations under the Agreement, insofar not attributable to error or negligence on their part or on the part of an Operator or Subcontractor which proves to be inevitable, in spite of exercising due diligence.  
Any default of a Service Defect in equipment or material or delays in making them available as well as labour disputes, strikes or financial difficulties cannot be invoked as force majeure.
- **GDPR:** Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the Protection of Natural Persons with regard to the Processing of Personal Data and on the Free Movement of such Data, and repealing Directive 95/46/EC;
- **Goods:** the goods, including where relevant the Documentation, to be supplied by Supplier as described and quantified in the relevant Agreement.
- **Good Industry Standards:** the exercise of the degree of skill, care, professional judgment, prudence and foresight which is expected from premium companies who are very skilled and experienced in providing the same type of goods, services, software as the Deliverables.
- **IPR:** any rights (including moral rights) subsisting in any patent, trade mark, service mark, get-up, design, copyright (and neighbouring rights), audio-visual works, computer software, databases, know-how and other trade secrets, trade or business names, domain names, logo's and other industrial or intellectual property rights or other forms of protection having equivalent or similar effect subsisting anywhere in the world, in each case whether registered or unregistered and including applications for registration.
- **Operator:** in respect of either Party: any of its Personnel, directors, agents and Subcontractors.
- **Parties or Party:** Deloitte and Supplier jointly or each of them separately.
- **Personal Data:** any personal data (as such term is defined in Data Protection Legislation) Processed in the framework of the Agreement.
- **Personal Data Breach:** a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorized disclosure of or access to, personal data transmitted, stored or otherwise processed.
- **Personnel:** in respect of either Party any of its temporal and permanent employees.
- **Policies:** the policies of Deloitte as amended from time to time which can be provided to Supplier upon request or are available to Supplier via the Deloitte website.
- **Price(s):** the prices for the Deliverables as agreed in the Agreement as set out in clause **Error! Reference source not found..**
- **Processing / Process:** Processing as defined in the Data Protection Legislation.
- **Processor:** a data processor as defined in Data Protection Legislation.
- **Security Incident:** any actual or potential misappropriation, disclosure or use of, or unauthorized access to, Deloitte Data (by Supplier's personnel, third parties, or otherwise) or any other compromise of the security, confidentiality, or integrity of Deloitte Data.
- **Service(s):** the services to be provided by Supplier as set out in the relevant Agreement.
- **Software:** the software to be supplied under the Agreement as described in the relevant Agreement and where relevant includes any Documentation supplied to aid use of such software.
- **Specification(s):** the description or specification of the Deliverables including any required service levels as agreed in writing or otherwise incorporated into the Agreement.
- **Subcontractor(s):** subcontractors, suppliers, agents, and consultants selected and retained by Supplier, Deloitte, or another Deloitte Entity respectively.
- **Supplier:** Supplier who will provide the Deliverables as named in the Agreement.
- **Technology:** any systems, software, software application platforms, servers, applications, end user devices, hardware, platforms or other material provided by Deloitte or its licensors.
- **Third Party:** any entity or person other than Supplier and Deloitte, and their respective Affiliates, directors, officers, and employees.
- **Warranties:** any warranties provided by Supplier including the manufacturer's warranty in relation to the Deliverables and those set out in the Conditions.

## 2. Incorporation of terms and order of precedence

- 2.1. Capitalised terms used in the Conditions have the meaning set out in clause 1, or as defined elsewhere in the Conditions.
- 2.2. The Conditions form an integral part of every Agreement between Supplier and Deloitte with regard to the supply of Deliverables. Deloitte rejects any terms or conditions from Supplier, including those attached to invoices. By accepting to respond to a request for proposal issued by Deloitte, by delivering or commencing to perform any Deliverables, Supplier accepts the binding nature of the respective Agreement, including the Conditions, without prejudice to the Supplier's right to disprove such acceptance.
- 2.3. In the event that other parts of the Agreement contain provisions, which are conflicting with the provisions of the Conditions, the provisions in the other parts of the Agreement will take precedence over the conflicting terms in the Conditions insofar they explicitly refer to the terms in the Conditions from which they intend to deviate.

## 3. Responsibilities of supplier

- 3.1. Supplier represents and warrants that, at all times, the Deliverables:
  - a) are supplied in a professional and skilful manner, using all necessary expertise, diligence, knowledge, know-how and equipment;
  - b) are in conformity with Deloitte's instructions, meet the agreed upon Specifications and are provided in accordance with Good Industry Standards;
  - c) do not infringe or misappropriate any IPR or violate any duty of confidentiality Supplier has to a Third Party, Deloitte or a Deloitte Entity;
  - d) are delivered in full compliance with the relevant timetable, performance timings, dates, targets and/or deadlines for the (interim as well as final) delivery and/or provision of the Deliverables as stated in the Agreement; time is of the essence in relation to delivery of the Deliverables.
- 3.2. Supplier further represents and warrants:
  - a) to reduce hindrance with the activities of Deloitte or any other Deloitte Entity to an absolute minimum, when providing Deliverables;
  - b) to comply with its duties under all applicable laws and regulations, including but not limited to: (i) having all necessary permits and licenses required to perform its obligations under the Agreement, (ii) all labour and employment laws, (iii) applicable export and import laws, and (iv) environmental laws and regulation.
  - c) respect Deloitte's duties under applicable laws and regulations and not to do anything (or permit anything to be done) which may cause Deloitte to be in breach of any of such laws and regulations;
  - d) to observe the Policies in all material respects and that Supplier's Operators on site at Deloitte Premises will observe any working rules and Policies that they are notified of;
  - e) to refrain from any action or utterances that might jeopardise the reputation of any of the Deloitte Entities.
  - f) a secure website or link for any Deliverables provided digitally, using at state of the art security methods, which shall include not less than 256 bit SSL encryption;
  - g) that any Operators involved in providing Deliverables have and continue to have during the term of the Agreement, the appropriate skills and expertise, professional training, experience, licenses and permits required for the proper performance of the Agreement.

If any Operator involved in providing Deliverables performs inadequately or does not meet the above requirements, then Supplier will, upon Deloitte's first request replace at no additional charge, the Operator within 15 Business Days. Each Party will be responsible for the management, direction, control, supervision, and compensation of its Personnel. Supplier and Deloitte explicitly agree that Supplier's Personnel exclusively remain employees of Supplier and shall at all times act under the full supervision and responsibility of Supplier. Deloitte will not be considered as the employer of Supplier's Personnel. As such, Deloitte explicitly renounces the right or the possibility to exercise any authority with respect to Supplier's Personnel. With reference to article 31, §1 of the Act of 24 July 1987, Supplier accepts that Deloitte is entitled to only give the types of instructions to seconded Personnel of Supplier (the "Secondee(s)"), listed in schedule 1.

- 3.3. Supplier is solely and exclusively responsible to comply with all applicable labour, social security, tax or other legislation regarding amongst other (partial or temporary) employment (in relation to its Personnel or otherwise and including but not limited to work permits and work cards), employment conditions, residence obligations and formalities and tax obligations and imposes the same responsibility on its Subcontractors.
- 3.4. Where Supplier is given access to any Deloitte Premises, Supplier shall, prior to such access being granted, ensure that (a) access will only take place to the extent strictly necessary for the proper performance of its duties in respect of the Agreement, and (b) all Operators have read and understand the relevant Policies and, if requested by Deloitte, sign Deloitte's standard confidentiality agreement, to be provided by Deloitte.

## 4. Additional terms relating to the supply of Goods

- 4.1. Supplier shall deliver the Goods on the agreed Business Day, properly packed and secured, to the location (DDP as per Incoterms 2010) specified in the Agreement. Supplier shall ensure that each delivery is accompanied by a delivery note, indicating the purchase order number (if any), date of order, number of packages delivered and contents.
- 4.2. Deloitte shall not be deemed to have accepted any Goods until delivery of the Goods has been completed and after Deloitte has had a reasonable time to inspect them following completion of delivery. Deloitte shall accept the Goods after Supplier has demonstrated to Deloitte's satisfaction that the Goods are in accordance with the Specifications and any samples provided. Only a written, dated and explicit acceptance form duly signed by an appropriate representative of Deloitte can constitute acceptance of the Goods. Title to the Goods transfers at the moment the Goods are delivered at the location as specified in the Agreement.
- 4.3. Without prejudice to any other right or remedy which Deloitte may have if any Goods are not supplied in accordance with the Specifications, samples and Agreement, Deloitte is entitled, whether or not any parts of the Goods have been accepted by Deloitte, (a) to reject the Goods (in whole or in part) and return them to Supplier at the risk and cost of Supplier, on the basis that a refund of the relevant Price shall be paid by Supplier, (b) to give Supplier the opportunity at its expense either to remedy any Defect in the Goods or to supply replacement Goods, (c) to claim such damages as may have been sustained in consequence of Supplier's breach of the Agreement, or (d) to obtain equivalent Goods from an alternative source whereupon Supplier shall reimburse Deloitte for all additional costs incurred in so doing.
- 4.4. Supplier ensures that the Goods conform to all Warranties for the longer of (i) the legal warranty period or (ii) 12 months from the date of acceptance (the "Warranty Period"). If any of the Goods are in breach of any Warranty during the Warranty Period, Supplier shall, at Deloitte's option and without prejudice to its other rights or remedies, (a) repair the Goods promptly at the Deloitte Premises (and where that is not possible repair the Goods and redeliver them to Deloitte without any delay) or (b) replace the Goods promptly with Goods that conform with the Warranties at no additional cost to Deloitte. If Supplier fails to repair or replace and redeliver any Goods within a reasonable period determined by Deloitte, Deloitte may either itself or through a Third Party, repair or replace and have the Goods redelivered and set off the cost of doing so against any sum Deloitte owes or will owe to Supplier and recover any further amount outstanding from Supplier as a debt.

## 5. Additional terms relating to the provision of Services

- 5.1. Supplier shall provide the Services on Business Days at the Deloitte Premises specified in the Agreement or such other location as may subsequently be instructed in writing by Deloitte to Supplier.
- 5.2. Supplier warrants to Deloitte that (a) the Services will conform in all material respects to the relevant Specifications and will comply with all statutory requirements or regulations and (b) any Deliverables produced by Supplier in the course of performing the Services shall comply with the applicable Warranties.

- 5.3. If any of the Services performed are found to be in breach of any Warranty, Supplier will (without prejudice to Deloitte's other rights or remedies) re-perform the Services promptly at no additional cost to Deloitte. If Supplier fails to re-perform the Services within a reasonable period determined by Deloitte, Deloitte may either itself or through a Third Party, re-perform the Services and set off the cost of doing so against any sum Deloitte owes or will owe to Supplier and recover any further amount outstanding from Supplier as a payable debt. The Warranties apply equally to Services re-performed.
- 5.4. Deloitte is entitled to introduce changes to Services at any time by providing written notice of such changes to Supplier. Supplier shall either (a) inform Deloitte that he cannot comply with such change request within ten (10) Business Days or (b) change the order in line with the change request and provide the Services as requested in the change request. Unless agreed otherwise, the Price remains the same.
6. **Additional terms relating to software**
- 6.1. Supplier shall deliver the Software to Deloitte and (where appropriate, if not pre-installed by Supplier or installed by Deloitte) install the same at the Deloitte Premises in accordance with the Agreement and the Specifications.
- 6.2. Supplier shall, in accordance with a plan agreed between the Parties, conduct acceptance tests in respect of the Software at the Deloitte Premises during an acceptance period as requested by Deloitte, to commence once the Software is operational.
- 6.3. Deloitte shall only accept the Software after it has been demonstrated to Deloitte's satisfaction that the relevant Software complies with the relevant Agreement and is in accordance with the Specifications. Only a written, dated and explicit acceptance form duly signed by an appropriate representative of Deloitte can constitute acceptance of the Software.
- 6.4. Supplier hereby grants to Deloitte an irrevocable, non-exclusive, perpetual license to use, copy, install, maintain, modify, enhance and adapt the Software throughout the world and to allow other Deloitte Entities to do the same. Deloitte may also assign its license to use the Software (or any part thereof) to any Third Party to which it may outsource (part of) Deloitte's operations or business provided that such Third Party does respect the applicable obligations as a user of the relevant Software.
- 6.5. Supplier shall provide Deloitte with the benefit of any manufacturer's warranties in respect of the Software and Supplier shall not supply the Software in a form or state that would invalidate or alter in any way such Warranty.
- 6.6. In addition to the provisions in clause 3, Supplier warrants to Deloitte as follows:
  - a) Supplier's title to the Software is free and unencumbered, and Supplier has the right, power and authority to license the same to Deloitte;
  - b) the Software is fit for the purpose stated in the Agreement or if no purpose is stated, the purpose for which the Software would ordinarily be used;
  - c) the Software is free from Defects which materially affect the performance or functionality of the Software;
  - d) the Software complies in all material respects with all relevant statutory requirements and any relevant industry standards;
  - e) the Software is supplied free of any known computer code programming instruction or set of instructions that damages, interferes with, or otherwise adversely affects computer program data files or hardware without the consent of the computer user, including self-propagating programme instructions (all commonly called "Viruses").
  - f) when providing Services, Supplier will not knowingly introduce any Viruses to any of Deloitte's computer systems;
  - g) any new Software releases, versions or upgrades supplied to Deloitte by Supplier will include any data conversion Software required to enable Deloitte to continue reading and writing data using the Software in the same manner as previous software releases, versions or upgrades;
  - h) new releases, versions and upgrades will not cause a material diminution in the functionality or the performance of the Software;
  - i) the Documentation provided by Supplier in respect of the Software is or will be of such a standard as to enable suitably trained personnel of Deloitte to understand, use, operate and maintain the Software to a level sufficient for Deloitte's purposes;
  - j) the Software conforms to each of the Warranties from acceptance for the longer of 12 months or the period of any standard warranty as applies to any Software supplied by Supplier ("Software Warranty Period");
  - k) each of the new releases, versions and upgrades must conform to each of the Warranties for the longer of (i) the remainder of the original Software Warranty Period or (ii) 6 months from the date the new releases, versions and/or upgrades were supplied to Deloitte.
- 6.7. If any Software, new release, version or upgrade is in breach of any Warranty during the relevant Software Warranty Period, Supplier shall, at Deloitte's option and at Supplier's own expense: (a) carry out all such alterations or corrections as are necessary to cause the Software, new release, version or upgrade to comply fully by repairing or replacing it; or (b) refund to Deloitte any and all amounts by Deloitte for the Software, new release, version upgrade as applicable. If Supplier fails to repair or replace the Software, new release, version, upgrade as applicable within a reasonable period determined by Deloitte, Deloitte may do so either itself or through a Third Party and set off the cost of doing so against any sum Deloitte owes or will owe to Supplier and recover any further amount outstanding from Supplier as a payable debt.
7. **Intellectual property rights**
- 7.1. Any and all IPR created or developed in connection with the provision of the Deliverables, which is considered work made for hire ("*aanneming van werk/ louage d'ouvrage*"), will vest exclusively in Deloitte and Supplier hereby assigns ownership of all such IPR (including by way of a present assignment of future rights) to Deloitte. Supplier shall ensure that, to the extent legally possible, its Operators execute all documents necessary to assign all such rights originating from them to Deloitte. The consideration for any granting of IPR under the Agreement is deemed included in the agreed Price payable by Deloitte to Supplier. The rights in Deliverables are irrevocably and exclusively assigned to the fullest extent permitted by law for the whole term of the legal protection under the applicable law, if any, and for the whole world.
- 7.2. All IPR in information supplied by Supplier in connection with the Deliverables shall remain with Supplier and Supplier grants to Deloitte a perpetual, royalty-free, non-exclusive license to use such IPR for its internal and/or external business purposes and Supplier shall execute an agreement giving effect to this clause 7 upon first request by Deloitte.
- 7.3. Nothing in the Agreement shall grant any rights in or affect the ownership by Deloitte or any other Deloitte Entity of any of its existing IPR provided to Supplier in the framework of the Agreement, including but not limited to names, logo, trademarks or service marks.
- 7.4. Neither Party shall be precluded from using their general knowledge, skills, experience and any ideas, concepts, methodologies, processes and know-how that are developed, acquired or used in the execution of the Agreement, except to the extent this would result in a breach of such Party's confidentiality undertakings under the Agreement or the other Party's IPR.
8. **Pricing and payment**
- 8.1. Prices are as set out in the Agreement and shall remain fixed until completion of the Agreement. Except as expressly stated herein, the agreed Price is all-inclusive, covering remuneration, import/export duties, packing and transport costs, insurance, administration, expenses and any other usual costs related to the provision of Deliverables. Each invoice shall contain the particulars required by statute in respect of VAT, the purchase order number (if any) and any other particulars prescribed in the Agreement. Each invoice must be sent to the address specified in the Agreement. All prices are in Euros.
- 8.2. Supplier is entitled, following acceptance of any Deliverables by Deloitte, to submit an invoice for the appropriate Prices. Supplier shall ensure that Deloitte receives invoices within nine (9) months, counted from the moment that the respective Deliverable was made available to Deloitte; after nine (9) months, the related receivable becomes void by prescription and related invoice is not payable anymore.
- 8.3. Deloitte shall make payment of a correct invoice within sixty (60) calendar days End Of Month (EOM) after receipt of an undisputed invoice. Deloitte reserves the right to refuse payment of part or all of any invoice, which is not submitted in accordance with the Conditions and/or the Agreement.
- 8.4. No payment made by Deloitte shall constitute a waiver by Deloitte of any breach by Supplier of any of its obligations under the Agreement, or prejudice Deloitte's right in the future to question or dispute any payments and any payment withheld by Deloitte shall be without prejudice to any other rights and remedies of Deloitte under the Agreement or at law.
9. **Confidentiality**
- 9.1. Supplier shall ensure that disclosure of the Confidential Information or any part thereof is restricted to Operators who need access for the purpose of the Agreement. Supplier ensures that those, to whom access to the Confidential Information is given pursuant to clause 9, have been informed of the confidential nature of the Confidential Information and warrants and guarantees that they will observe the obligations of confidentiality and non-disclosure provided for in clause 9.
- 9.2. Supplier may use, copy or reproduce Confidential Information only to the extent strictly necessary to perform its obligations or exercise its rights under the Agreement and all copies made shall be the property of Deloitte.
- 9.3. Supplier undertakes to, and shall cause its Affiliates, Operators to (a) implement adequate technical and organizational measures within their organization to protect Confidential Information against accidental or unauthorized destruction, loss, modification, access or other unauthorized disclosure or use and (b) protect the Confidential Information in the same manner and with the same degree of care, but not less than a reasonable degree of care, with which it protects confidential information of its own.
- 9.4. Supplier will furthermore promptly return or destroy all Confidential Information, including any copies thereof, upon first written request by Deloitte, it being agreed that Supplier may keep one copy of the relevant Confidential Information when required for legal and/or regulatory purposes however it being understood that all confidentiality obligations will remain applicable.
- 9.5. Supplier recognizes and acknowledges that the Confidential Information is of a special, unique and extraordinary character, disclosure of which cannot be wholly compensated by monetary damages, and that any disclosure or unauthorized use of the Confidential Information, or other breach of clause 9, shall cause Deloitte irreparable injury. Supplier, therefore, expressly agrees that, in addition to any rights and remedies which Deloitte may have under the Agreement or at law or in equity, Deloitte shall be entitled to seek the remedies of injunction, damages, specific performance and other equitable relief for any threatened or actual breach of this Agreement and may terminate the Agreement in accordance with clause 14.5.
10. **Personal data**
- 10.1. When Processing Personal Data in the framework of the Agreement, Supplier will Process such Personal Data as Processor of Deloitte. In such circumstances, (a) the subject matter, nature and purpose of Processing Personal Data, (b) duration and (c) types of Personal Data and categories of data subjects will be detailed in the Agreement. Supplier undertakes that it shall Process the Personal Data strictly in accordance with Deloitte's instructions and to the extent reasonably necessary for the performance of its obligations under this Agreement unless required or requested to Process such Personal Data for other purposes by mandatory requirements under EU/EU-member state law. In such circumstances, Supplier shall provide prior notice to Deloitte unless the relevant law prohibits the giving of notice.
- 10.2. Supplier undertakes (a) to treat confidential all Personal Data and to only use such Personal Data for the purposes as strictly necessary for the provision of the Deliverables in accordance with the Agreement; (b) to only provide access to the Personal Data to its Operators, who have a need to know such Personal Data for the performance of the Agreement and not to sell, disclose, release or otherwise make available Personal Data to any other party; (c) not to delete or modify Personal Data, unless Deloitte has explicitly requested Supplier to do so; (d) that any of its employees or agents or other persons who it provides access to Personal Data have committed themselves to confidentiality or are under appropriate statutory obligation; (e) to provide Deloitte with information as may be reasonably requested from time to time with regard to Supplier's compliance with its obligations in connection with the processing of Personal Data.
- 10.3. Supplier shall comply with the all obligations of a Processor as articulated in the GDPR. Supplier shall inform Deloitte if (in Supplier's opinion) Deloitte's instructions would be in breach of the GDPR Data Protection Legislation, which is applicable to Deloitte.
- 10.4. Supplier may only subcontract Processing of Personal Data in accordance with the explicit authorization given by Deloitte and shall ensure that it has a written contract with any further Processors it engages to Process Personal Data. That contract must impose obligations on the Processor equivalent to those in clause 10 (the "Equivalent Obligations") and Supplier shall ensure that such Processor complies with the Equivalent Obligations. Where the further Processor fails to comply with the Equivalent Obligations, Supplier remains liable to Deloitte for such failure.
- 10.5. At any time during the term of the Agreement or upon its termination, and at the option of Deloitte, Supplier shall promptly return or delete Personal Data and confirm that it has done so, except where Supplier is obliged to retain a copy of such Personal Data by mandatory law.
- 10.6. Supplier shall, taking into account the state of the art, the costs of implementation and the nature, scope, context and purposes of the processing as well as the risk of varying likelihood and severity for the rights and freedoms of natural persons, implement appropriate technical and organizational measures to protect Personal Data against accidental or unlawful destruction or accidental loss, alteration, unauthorized disclosure or access.
- 10.7. Supplier shall ensure that all of its Operators to whom it provides access to Personal Data are obliged to keep it confidential in accordance with the requirements of the Conditions. Measures include at least the following: (a) the pseudonymisation and encryption of Personal Data; (b) the ability to ensure the ongoing confidentiality, integrity, availability and resilience of processing systems and services; (c) the ability to restore the availability and access to Personal Data in a timely manner in the event of a physical or technical incident; and (d) a process for regularly testing, assessing and evaluating the effectiveness of technical and organizational measures for ensuring the security of the processing.
- 10.8. Supplier shall notify Deloitte without undue delay and at latest within 24 hours after becoming aware of a Personal Data Breach. Except to the extent required by mandatory law, Supplier shall not undertake any communications, notifications, or correspondence related to any such suspected breach with any regulator, any of its Operators, Third Party, or data subject, in each case, without prior written consent of Deloitte. Supplier shall assist Deloitte in connection with any investigation that Deloitte may reasonably desire to conduct with respect to a Personal Data Breach. Supplier shall take all commercially reasonable steps requested by Deloitte to limit, stop, or otherwise remedy any potential, actual, or suspected Personal Data Breach.
- 10.9. Following a written request from Deloitte, Supplier shall make available to Deloitte any relevant information on its Processing of Personal Data under the Agreement to ensure compliance with clause 10. At Deloitte's discretion, such information may take the form of certificates, Third Party audit reports or other relevant documentary information. Supplier must allow for and contribute to audits, including inspections, conducted by Deloitte, and auditors mandated by Deloitte. Deloitte acknowledges that it has primary responsibility for the processing of Personal Data and shall notify Supplier of any assistance it requires pursuant to Articles 28(3)(a) to 28(3)(h) inclusive of the GDPR.
- 10.10. Supplier shall only store and access the Personal Data in the locations approved by Deloitte and shall not transfer or access Personal Data from the approved locations without prior, documented approval by Deloitte. Supplier shall not transfer Personal Data outside the European Economic Area to unregulated territory without Deloitte's express prior written consent. Where any Personal Data is or will be transferred to unregulated territory, Supplier shall procure that or (a) the respective (sub) Processors promptly enters into an agreement composed of the EU Standard Contractual Clauses with Deloitte or (b) the Processor is and remains self-certified under the EU-US Privacy Shield Framework.
11. **Security**

- 11.1. Supplier shall comply with all Policies with regard to security, guidelines and procedures including any updates made available via a portal, website or otherwise Supplier. The applicable Policies can be provided to Supplier upon request.
- 11.2. Supplier shall ensure that any Deloitte Data is protected in accordance with such Policies. Supplier shall be responsible for establishing and maintaining an information security program that is designed to ensure the security and confidentiality of the Deloitte Data and guarantees that all Supplier Subcontractors comply with the foregoing. On reasonable request, Supplier shall provide Deloitte with full details of its information security program and the security awareness programme/training it has in place for all its Operators and Subcontractors.
- 11.3. Supplier will report orally and in writing any actual and/or suspected breaches such as security incidents, unauthorized access or disclosure of the Deloitte Data immediately upon discovery of the unauthorized disclosure, but in no event more than 24 hours after Supplier reasonably believes there has been such unauthorized use or disclosure. The incident report will include full description of the incident, what corrective action plans were implemented to mitigate the issue and what preventative actions will be taken to prevent such incident from happening in future. Where Supplier is given access (whether direct or remote) to any Technology under or in connection with the Agreement, Supplier shall (and shall guarantee that its Operators): (a) comply with any Policies, requirements or other instructions of Deloitte or, where applicable, Deloitte's Third Party suppliers regarding use of such Technology; (b) only use the Technology in connection with proper performance of the Agreement; (c) not permit any other individual or entity to access the Technology; (d) upon Deloitte's request, immediately cease access to and use of any Technology and return all Technology (and associated documentation) to Deloitte; and (d) not deactivate or disable any Technology used by Deloitte or introduce any Viruses or other similar code to the same, or otherwise take action that would cause any damage or harm to any Technology.
- 12. Indemnity**
- 12.1. Supplier shall indemnify and hold Deloitte harmless against all claims, suit or action, liability, demands, proceedings, costs and expenses arising as a result of or in connection with a breach of any provision of the Agreement, breach of obligations under any applicable legislation, or any act or omission of Supplier (or of any other persons for whose acts or omissions Supplier is liable) in the performance of the Agreement, except to the extent such claims, liability, demands, proceedings, costs or expenses are directly attributed to fraud or wilful misconduct of Deloitte.
- 12.2. Supplier shall indemnify Deloitte against any costs, damages, liabilities, losses or expenses (including legal expenses) incurred by Deloitte and arising from any legal actions, claims or demands brought against Deloitte which state that Deloitte's (or any other Deloitte Entity (or its or their Subcontractors' or agents') possession and/or use of the Deliverables or Documentation (or any part thereof) infringes any IPR of a Third Party or a Deloitte Entity (a "Claim"). If a Claim is made or, in the opinion of Deloitte, is likely to be made against Deloitte, Supplier must in consultation with Deloitte and without prejudice to other rights and remedies of Deloitte under the Agreement, do what it takes to promptly remedy the situation at its own cost and expense. Supplier shall, while guaranteeing the same level of performance, (a) replace or adapt the infringing Deliverables in such a way that they no longer infringe Third Party rights, without materially detracting from their overall functionality or other requirements of the Agreement, or (b) obtain the explicit right for Deloitte to continue to use all the relevant Deliverables and to exercise the rights granted under the Agreement.
- 12.3. Supplier shall in no case enter into a settlement agreement or an admission of guilt without having obtained the prior written consent of Deloitte. In the event that Supplier is unable to provide either of the remedies set out above to Deloitte's satisfaction Supplier shall refund to Deloitte all amounts paid to Supplier under the applicable Agreement. Deloitte is not be liable for any of the acts or omissions of Supplier or any of Supplier's Operators and Supplier shall indemnify Deloitte on a continuing basis against all liabilities, costs, demands, loss, damages, proceedings, expenses and claims arising at any time from any such acts or omissions.
- 12.4. Deloitte's rights and remedies set forth in these Conditions are in addition and without prejudice to its other rights and remedies at law.
- 12.5. The Parties expressly acknowledge that any form of extra-contractual liability arising out of or in relation to the Agreement is excluded. In addition, the Parties waive any possibility of direct extra-contractual claims against any auxiliary person of the other Party including, but not limited to, employees, subcontractors, directors, representatives, or other appointees.
- 13. INSURANCE**
- 13.1. Supplier warrants, on its own behalf and on behalf of its relevant Affiliates and Subcontractors providing Deliverables to Deloitte, that it has and will maintain in force, for as long as Supplier's liability can be asserted under or in connection with the Agreement, at its own cost and expense, from a reputable insurance company, an adequate and sufficient insurance coverage for the type of business it is engaged in, (irrespective of whether the Deliverables are provided directly by Supplier or by any of its Subcontractors) in compliance with all applicable regulations and in accordance with Good Industry Standards.
- 13.2. The insurance policy will, as a minimum, provide coverage for comprehensive (all risk) professional, general and product liability and will name Supplier as the insured and its Subcontractors as additional insured. Upon first request of Deloitte, Supplier will provide evidence that the premium has been paid and an insurance certificate evidencing the required coverage. Supplier shall ensure that Deloitte receives a written notice of any cancellation or material change two (2) months prior to such cancellation or material change of the coverage.
- 14. Term and termination**
- 14.1. The Agreement comes into effect and remains effective for the duration set forth therein. Except as otherwise set forth in the Agreement, Deloitte may at any time, without cause and without indemnity terminate the Agreement, by giving thirty (30) Business Days written notice of termination to Supplier. Except as otherwise set forth in the Agreement, Supplier may at any time, without cause, terminate the Agreement, by giving ninety (90) Business Days written notice of termination to Deloitte.
- 14.2. Either Party may terminate the Agreement, in whole or in part, upon written notice to the other Party (the "Breaching Party"), (a) with immediate effect if the Breaching Party commits a material breach of any term of the Agreement which is irremediable or (b) if the Breaching Party commits a material default and fails to remedy it within fifteen (15) Business Days following formal notification of the default.
- 14.3. Either Party has the right to invoke the automatic termination of the Agreement with immediate effect, by giving written notice but without any notification of default or judicial intervention being required and without thereby arising any entitlement to indemnification, if the other Party has been declared bankrupt, has filed a moratorium bankruptcy petition, when its assets are subject to attachment of material substance or ceases for any other reason to carry on business.
- 14.4. Deloitte may terminate the Agreement with immediate effect, without incurring any liability or penalty, upon written notice to Supplier on or at any time after the occurrence of any of the following events (a) a governmental, regulatory, or professional entity, or an entity having the force of law has introduced a new, or modified an existing, law, rule, regulation, interpretation, or decision, the result of which would render performance of any part of the Agreement illegal or otherwise unlawful or in conflict with independence or professional rules, or (b) circumstances change (including, without limitation, changes in ownership of Supplier or any of its Affiliates) such that performance of any part of the Agreement would be illegal or otherwise unlawful or in conflict with independence or professional rules, or (c) the event of Force Majeure notified in accordance with clause 15.
- 14.5. Deloitte may terminate the Agreement, without incurring any liability or penalty, by the delivery of written notice of termination upon the occurrence of either (a) any Security Incident that results in Deloitte reasonably determining that Confidential Information or Deloitte Data is at non trivial or recurring risk with Supplier or (b) any material breach of Supplier's obligations under the Confidentiality or Personal Data clauses. Termination for those reasons will be effective as of the date specified by Deloitte in its notice of termination and Deloitte has the right to claim damages in such instance. The right to terminate the Agreement does not limit, and is in addition to any other right that Deloitte may have to compensation of its damages and/or any other remedy available.
- 14.6. Termination of the Agreement for any reason does not discharge Parties from the obligations regarding Confidentiality, Liability, Personal Data, Indemnity and IPR or any other terms intended to survive termination or expiry. Upon termination of the Agreement, Supplier shall co-operate in good faith with Deloitte to realize a smooth transition to the situation in which another party will supply the replacement of the Deliverables and will provide sufficient support and useful information to Deloitte.
- 15. Force majeure**
- 15.1. Subject to clause 15.2, to the extent that either Party is prevented or delayed from performing any of its obligations under the Agreement by an event of Force Majeure, such Party's obligation to perform those obligations so affected by Force Majeure under that Agreement will (during the continuation of Force Majeure) be read and construed as an obligation to perform such obligations to the best level reasonably achievable in the circumstances.
- 15.2. Notwithstanding clause 15.1, if Supplier claims that it is affected by an event of Force Majeure, such claim shall be valid only to the extent that a prudent supplier operating to standards expected of a leading supplier of goods, services, software or other deliverables, comparable to the Deliverables in question could not have foreseen and prevented or avoided the effect of such event or occurrence.
- 15.3. A Party claiming to be affected by Force Majeure will not be entitled to invoke the provisions of clause 15.1 unless it performs fully the following obligations: (a) on becoming aware of any possible event of Force Majeure the Party shall immediately have notify the other Party by the most expeditious method then available, giving details of the event of Force Majeure, the obligations on its part which are affected and its reasonable estimate of the period of which such failure or delay will continue; and (b) it takes all reasonable steps to prevent, avoid, overcome and mitigate the effects of such event of Force Majeure.
- 16. Miscellaneous**
- 16.1. Entire Agreement. The Agreement, including the Conditions and the Purchase Order of Deloitte supersedes all prior proposals, conditions, offers and arrangements, whether oral or written, with respect to the subject matter of the Agreement, even if they were known to the other Party, irrespective of the timing of their communication.
- 16.2. Severability. If any term or provision of the Agreement is found by a court of competent jurisdiction to be invalid, illegal or otherwise unenforceable, such term or provision shall not affect the other terms or provisions of the Agreement or the Agreement as a whole (unless where such term or provision is regarded as substantial, i.e. of such importance that without it, the Parties or the Party for whose benefit such clause is made would not have entered into the Agreement) and such term or provision shall be deemed restated to the extent necessary, in the court's opinion, to render such term or provision enforceable with a similar economic effect. Where appropriate, Parties undertake to immediately replace any and all unenforceable provisions with enforceable provisions which are as close as possible to their common intentions. Upon such modification, the rights and obligations of the Parties shall be construed and enforced in accordance with such modification, preserving to the fullest permissible extent the intent and agreements of the Parties set forth in the Agreement.
- 16.3. Assignment. Neither Party may assign or otherwise transfer rights or obligations originating from the Agreement without the prior express written consent of the other, except that Deloitte may assign any of its rights or obligations hereunder to any other Deloitte Entity and to any successor to its business. Assignment may under no circumstances result in extra invoicing or in changes to the prices and other contractual terms established under the Agreement.
- 16.4. Subcontracting. If Supplier wishes to use a Subcontractor for all or part of its obligations under the Agreement, it may only do so upon prior written consent of Deloitte. Supplier shall provide Deloitte with adequate identification details and other useful information relating to the Subcontractor and Supplier will remain liable towards Deloitte for the proper and timely performance of its obligations under the Agreement.
- 16.5. Non-exclusivity. Notwithstanding any provision to the contrary, the Agreement is concluded on a non-exclusive basis, and nothing herein shall be construed as a restriction to conclude similar agreements with Third Parties or an undertaking by Deloitte to order any minimum volume of Deliverables from Supplier or any of its Affiliates during the term of the Agreement. The Agreement will not be construed as constituting Deloitte to be a partner of Supplier, creating any form of legal association between Deloitte and Supplier that would impose liability upon one for the act or failure to act of the other, or any form of a fiduciary relationship or duty between Supplier and Deloitte; or granting Deloitte or Supplier the right, power, or authority (express or implied) to create any duty or obligation for the other.
- 16.6. Notices. Unless explicitly otherwise agreed between the Parties, any notice provided by a Party under the Agreement shall be served in writing to the address indicated in the Agreement and shall be effective (a) the day of receipt when it is delivered personally or (b) three (3) Business Days after the date of mailing when sent by express courier, registered, certified or electronic mail or can reasonably be considered to be delivered to the other Party.
- 16.7. Supplier shall comply in all material respects with Deloitte's policies including but not limited to the Deloitte North & South Europe (NSE) Responsible Procurement Policy, as available at: <https://www.deloitte.com/content/dam/assets-zone2/uk/en/docs/about/2024/Deloitte-NSE-Responsible-Procurement-Policy.pdf>.
- 16.8. Supplier shall obtain (at least) an EcoVadis Silver Medal within twelve months of the commencement of the Agreement and keep this intact during the term of this Agreement. More information about EcoVadis labels: [Global, Trusted, Actionable Business Sustainability Solutions | EcoVadis](#).
- 16.9. Anti-Bribery. Parties shall comply with all relevant laws and regulations that prescribe, prohibit or penalize acts of bribery, corruption and related criminal acts or torts (which shall include the obligations set forth in the UK Bribery Act 2010 as amended from time to time (more information in this respect is available on Deloitte BE UK Anti-Bribery Act)), in all their dealings and relations, whether in relation with this Agreement or otherwise, in whatever form and howsoever arising. Parties have not and will not, amongst other, directly or indirectly offer or pay, or authorize such offer or payment, of any money or anything of value to improperly or corruptly seek to influence any Government Official (as defined below) or any other person in order to gain an improper business advantage, and, has not accepted, and will not accept in the future, such a payment. For purposes of this Agreement, a "Government Official" is broadly defined as and includes: (i) any elected or appointed government official (e.g., a member of a ministry of health); (ii) any employee or person acting for or on behalf of a government official, agency, or enterprise performing a governmental function; (iii) any political party officer, employee, or person acting for or on behalf of a political party or candidate for public office; (iv) an employee or person acting for or on behalf of a public international organization; or (v) any person otherwise categorized as a government official under local law; where "government" is meant to include all levels and subdivisions of non-US governments (i.e., local, regional, or national and administrative, legislative, or executive). Parties also agree to inform each other immediately about all such bribes or suspicions of bribery it becomes aware of and will use their reasonable endeavours to prevent bribes (including by adopting adequate policies and procedures). Supplier shall answer promptly, fully and truthfully any questions from Deloitte related to the anti-corruption program of Supplier and other controls related to corruption, and to cooperate fully in any investigation of a breach of this anti-corruption provision. Deloitte reserves the right to audit Supplier's compliance with the terms of this clause.
- Parties will pass on the obligations under this clause to their personnel and Supplier warrants that possible other Third Parties it involves in the performance of the Agreement also abide by the obligations in this clause. If a Party breaches any of the covenants set forth in this clause either of the Parties can immediately terminate this Agreement without notice or compensation.
- 16.10. Audit. Deloitte will be entitled at any time and upon ten (10) Business Days prior written notice, at least once per year and at no charge, to perform an audit and inspection of Supplier and/or any of its Subcontractors to verify (a) the fulfilment of its obligations pursuant to the Agreement, (b) compliance with Confidentiality and Personal Data security obligations and (c) the accuracy of the invoices and financial consideration.
- In such case, Supplier will ensure that it, its relevant Affiliates and Subcontractors cooperate with and provide Deloitte and its representatives with all information, documents and assistance, including without limitation providing access to and copies of information, documents (incl. copies of external



audit reports as prepared by Supplier’s independent auditors in respect of the Services and/or Goods), records, systems and premises that are reasonably needed to perform the audit.

The audit will be conducted during the normal business hours of Supplier or its Subcontractor and Deloitte shall use reasonable endeavours to minimize any disruption to the operations of Supplier or its Subcontractor. Deloitte shall ensure that its authorized representatives in charge of the audit will be bound by appropriate confidentiality undertakings, no less stringent than those provided for by the confidentiality undertakings in the Conditions. Deloitte shall bear its own costs and expenses in relation with such audit, unless Supplier is not complying in material respect with the terms and conditions of the Agreement or acts in bad faith, in which case Supplier shall promptly refund to Deloitte the full costs and expenses of the audit (including the auditor’s fees).

If the audit shows that Supplier is not complying with its obligations pursuant to the Agreement, its Confidentiality and Personal Data security obligations or the need of accuracy of the invoices and financial consideration then (a) Supplier shall promptly remediate, at no cost to Deloitte, all issues identified by Deloitte so as to be in compliance with those obligations and provide Deloitte with written evidence of remediation; or (b) Deloitte may terminate the Agreement, in whole or in part, without costs or compensation and Supplier shall promptly refund to Deloitte all pre-paid but unused or unfulfilled portions of the Prices for the terminated Service, calculated on a daily basis.

- 16.11. Use of name logo, etc. Neither Party shall use the other Party’s name outside its organization, without the other Party’s express written consent. Without prejudice to the foregoing and for the avoidance of doubt, Supplier and its Affiliates may not cite or refer to Deloitte as customer reference nor use Deloitte’s names, trademarks or logo nor make any communication to its clients, prospective clients and the market, without Deloitte’s prior written consent, which may be withheld in its sole discretion.
- 16.12. Waiver. No waiver of any provision of the Agreement shall be effective unless it is in writing and duly signed by an appropriate representative of the Party against which it is sought to be enforced. The delay or failure by either Party to exercise or enforce any of its rights, power or remedy under the Agreement or applicable execution details shall not constitute or be deemed a waiver of that Party’s right to enforce those rights, nor shall any single or partial exercise of any such right preclude any other or further exercise of these rights or any other right.
- 16.13. Governing Law and Jurisdiction. The Agreement and the all rights and obligations of the Parties originating thereof shall be governed by and shall be construed in accordance with the laws of Belgium without reference to its conflict-of-laws provisions that would mandate or permit application of the substantive law of any other jurisdiction. The applicability of the United Nations Convention on Contracts for the International Sale of Goods of 1980 is explicitly excluded. The courts of Brussels have exclusive jurisdiction.

## Schedule 1: Permitted instructions to give to Seconddees

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Deloitte and Supplier acknowledge being familiar with the provisions of the Belgian Act of 24 July 1987 on temporary employment and the hiring out of employees for the benefit of third parties as modified by the Act of 27 December 2012 and commit to comply with them. It is agreed that the Secondde(s) shall exclusively remain employees of Supplier. At no time whatsoever Deloitte shall be considered to be the employer of the Secondde(s). With reference to section 31, §1 of the Act of 24 July 1987, Supplier however accepts that Deloitte is entitled to give the following types of instructions to the Secondde(s), in the framework of the performance of the Services:

- 1) instructions in relation to the access and location where the Services will be performed by the Secondde(s) (e.g. opening and closing hours, access and registration system; badging modalities; sanitary, break and lunch space; etc.);
- 2) instructions on the circumstances, procedures and practical modalities at Deloitte's premises, as to be taken into consideration for the performance of the Services (e.g. security, health and safety, accident, medical measures, confidentiality obligations, other works in progress that determine the chronology of the Services, internal policies as (also) applicable to service providers, including policy related instructions regarding the retention of data, instructions regarding the use of equipment or tools used for the performance of the Services, instructions in relation to the disclosure of business or other confidential information as well as instructions to monitor compliance by the Secondde(s) with such instructions or policies in the context of occasional business inspections or audits organised for that purpose;
- 3) instructions in relation to the set-up of the IT-systems in order to ensure that the Services can be rendered from a business efficient operational perspective;
- 4) instructions in relation to any periodical or intermediate modifications to be taken into consideration for the performance of the Services (e.g. changes in the scope of Services and/or deliverables, working methods or system procedures);
- 5) instructions in relation to the modalities of and the methods for the performance of the Services, including instructions to optimize the business results and the quality of the Services and/or deliverables;
- 6) instructions regarding the schedule of the assignment to be carried out, the milestones, development stages or deliverables;
- 7) instructions on specific training required to enable the Secondde(s) to adequately perform the Services;
- 8) instructions to participate to ad hoc meetings related to the performance of the Services;
- 9) instructions to travel abroad in view of rendering the Services;
- 10) instructions with regard to evidencing professional expenses;
- 11) instructions in relation to periodical (business results) reporting;
- 12) quality standard instructions;
- 13) technical instructions regarding the use and/or maintenance of certain tools, materials, facilities, infrastructure, processes and/or custom work, including occasional training and guidance needed to fulfil the Services and which are company specific (e.g., obligatory use of certain manuals, compliance policies as applicable to service providers, etc.);
- 14) instructions in relation to urgent interventions to prevent (economic) damages and to optimize the quality of the Services (e.g., stopping or changing the Services in the event of incorrect performance etc.).

Parties agree that the above-mentioned instructions do not affect in any way the employer's authority of Supplier. Insofar Deloitte would be required to give other types of instructions to the Secondde(s) in relation to the performance of the Services, other than those set forth here above, Deloitte will contact Supplier in this respect and Supplier will confirm in writing (e.g. by fax, by e-mail, etc.) the right of Deloitte to give the new type of instructions concerned, if and to the extent such extended instruction right does not have any impact on Supplier's exclusive and full employer's authority over the Secondde(s).

Parties agree that in relation to the following elements Deloitte shall ever be granted any right of instruction:

- 1) hiring, promotion and termination processes, strategy and decisions;
- 2) compensation and benefits policy, determination of salary and bonuses;
- 3) job specifications and function content;
- 4) training (other than training specifically required for the performance of the Services);
- 5) monitoring working hours and decisions on overtime and compensatory rest;
- 6) approval of and justification for absences (e.g. illness, vacation, etc.);
- 7) individual performance evaluations; and
- 8) disciplinary sanctions.