

Deloitte.



GENERAL TERMS & CONDITIONS OF PURCHASE

Deloitte Genersal Services
société à responsabilité limitée

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A. GENERAL PROVISIONS

1. SCOPE OF APPLICATION

1.1. These general terms and conditions of purchase (the “Conditions”) as may be varied pursuant to Clause 1.6, shall apply to all the agreements, purchase orders and tenders (collectively the “Contract”) for:

- The purchase and delivery of goods to be supplied under such Contract, as described and quantified in the relevant Contract and where relevant includes any documentation supplied to aid use of such goods (the “Goods”); or
- The provision of services to be provided under such Contract as described in the relevant Contract and where relevant includes any documentation supplied to aid use of such services (the “Services”),

to which Deloitte General Services, société à responsabilité limitée with its registered office at 20, Boulevard de Kockelscheuer, L-1821 Luxembourg, registered with the Luxembourg Trade and Companies Register under number B 165.179, or one or more Deloitte Entity established in Luxembourg (“Deloitte”) is the (intended) purchaser.

“Deloitte Entity” means Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee (“DTTL”), its member firms and their respective subsidiaries and affiliates (including Deloitte), their predecessors, successors and assignees, and all partners, principals, members, owners, directors, employees, subcontractors and agents of all such entities. Neither DTTL nor, except as expressly provided herein, any member firm of DTTL has any liability for each other’s acts or omissions. Each member firm of DTTL is a separate and independent legal entity operating under the names “Deloitte”, “Deloitte & Touche”, “Deloitte

Touche Tohmatsu” or other related names; and services are provided by member firms or their subsidiaries or affiliates and not by DTTL.

1.2. “Deliverables” shall mean Goods and/or Services (as the context requires and as described and quantified in the Contract).

“Law” shall mean laws, regulations, professional rules of conduct, code of ethics, pronouncements or guidance of any Governmental Authority for the time being applicable to any Party.

“Governmental Authority” shall mean any supra-national, national, federal, state, regional, provincial, municipal or local government, authority, agency, assembly, or other body, court, central bank or trade, public, professional or regulatory or taxing body, or tax or regulatory authority.

1.3. These Conditions shall apply regardless of the existence of any general terms and conditions of sale of the supplier (the “Supplier”). The Supplier therefore waives the application to the Contract of its own general terms and conditions, including without limitation any terms appearing on the Supplier’s invoices or other paperwork. The Conditions shall apply in full to the Contract, except for changes expressly agreed in writing by Deloitte.

Deloitte and the Supplier are hereinafter individually referred to as a “Party”, and collectively referred to as the “Parties”.

1.4. To the extent legally permitted, until the Contract is signed in writing by one or more authorised representatives of the Parties, Deloitte is free to withdraw from any negotiations or to cancel any procurement procedure without becoming liable for damage as a result.

Each of the Parties will bear its own costs of the negotiations and of the documentation, preparation and expertise necessary for the same. Neither the invitation to make an offer nor any negotiations regarding an order can lead to a legitimate expectation on the part of the Supplier that a Contract will be formed.

1.5. In the event of any conflict or inconsistency between these Conditions and the Contract, the terms and conditions of the Contract shall prevail to the extent of such conflict only.

1.6. Deloitte shall be entitled to unilaterally vary the terms and conditions set out herein from time to time and any such variation shall be binding upon the Supplier with effect from the date on which Deloitte notifies the Supplier in writing of the relevant variation, if the Supplier does not submit a written protest to Deloitte within two (2) weeks after receiving the notice of variation.

1.7. These Conditions (including the Schedules) shall apply to the purchase of Deliverables as follows:

- The supply of Goods shall be subject to the additional terms of Section B;
- The provision of Services shall be subject to the additional terms of Section C;

For the avoidance of doubt, Sections A to C are not mutually exclusive. Accordingly, one or more of such Sections may apply to the supply of each Deliverable (or part thereof).

1.8. Should the delivery of Goods or performance of Services entail a licence of software or any other patent, copyright, trade secret and other intellectual property rights comprising both moral and

economic rights (collectively the “IP Rights”), such licence shall be subject to additional separate terms within the Contract.

2. ORDER EXECUTION

2.1. The Contract will be established with the acceptance, by the Supplier, of the offer or order made or placed, in writing, by Deloitte. The offer or order from Deloitte on the terms proposed therein shall be deemed accepted if, within 5 (five) “Business Days” (meaning any working day on which banks are generally open for business in Luxembourg) after the date of submitting the offer or order, the Supplier has not notified Deloitte of its intention not to accept the offer or order.

2.2. Counter-proposals made by the Supplier (particularly concerning the price or conditions) shall only apply insofar as Deloitte expressly agrees in writing to such counter-proposals.

3. SCHEDULES FOR DELIVERY OR PROVISION OF SERVICES

3.1. The Supplier undertakes to deliver the Goods - or to provide the Services respectively - at the place and on the date specified in the Contract. As soon as the Supplier knows or considers it likely that the Goods cannot be delivered - or the Services provided - on the agreed date, the Supplier shall notify Deloitte immediately in writing. Such notification of Deloitte shall not, however, change the Supplier's obligations or liability in this regard.

3.2. Should the delivery or provision of the Deliverables - require several workers from different professions working together, a joint preparatory project meeting shall be held in order to determine the procedures for coordinating the various workers and the schedule for the delivery or provision of the Deliverables.

3.3. The determined schedule and the end date for the work shall be binding on both the Supplier and its subcontractors, each of which shall, if applicable, be approved in

advance in writing by Deloitte before undertaking of any work. Information regarding the schedule and contractually agreed dates of performance and delivery shall be confirmed in an appendix to the Contract and sent to the Supplier within 8 (eight) Business Days after the preparatory project meeting has been held.

3.4. Any delay in delivery or in the provision of the Deliverables with respect to the contractually agreed date for a reason other than Force Majeure, as defined in Clause 6.6, shall result in an obligation for the Supplier to pay penalties for late delivery calculated pursuant to Clause 3.5, without prejudice to Deloitte's right to terminate the Contract and without prejudice to the Supplier's obligation to indemnify, on request, Deloitte for any damages it may have suffered.

3.5. Penalties for late delivery shall amount to 0,5% (half a percent) inclusive of tax of the price specified in the Contract per calendar day of delay, with a maximum of 15% (fifteen percent). Penalties for late delivery shall be due and Deloitte's right to terminate the Contract shall apply automatically on the basis of the delay and the delivery date agreed in the Contract, without prior formal notice. Penalties do not affect the Supplier's obligation to indemnify, on request, Deloitte for any damages it may have suffered.

4. CONFORMITY OF THE DELIVERABLES — AUTHORIZATION TO PERFORM THE WORK

4.1. Prior to any execution of the Contract, the Supplier is required to complete all legal formalities and obtain all necessary authorizations in accordance with the Law.

4.2. Deloitte shall have a period of 30 (thirty) calendar days from delivery or provision of the Deliverables in order to check their compliance with the specifications of the Contract, as further described in Clause 27 below (“Transfer of Risk and Ownership”).

5. PRICING AND PAYMENT TERMS

5.1. The prices of the Supplier's Deliverables shall be fixed and exclusive of VAT, in accordance with the terms of the Contract and shall include, unless otherwise agreed in writing, all expenses.

5.2. Increased prices for additional Deliverables may only be billed to Deloitte if Deloitte has agreed in advance in writing to the provision of such additional Deliverables.

5.3. Invoices must correspond with the order and the quantity of Goods or Services delivered or supplied and with the requirements applicable by virtue of the Law, and must in any event state:

- the delivery address;
- the delivery date;
- the net price of the Goods or Services, specified per item;
- the Supplier's address details according to the relevant Chamber of Commerce/Trade Register;
- the Supplier's VAT number or equivalent, as applicable;
- Deloitte's address details according to the Luxembourg Trade and Companies Register;
- Deloitte's VAT number or equivalent, as applicable;
- the name of the person placing the order/contact and/or Deloitte cost centre;
- the Purchase Order number (including line item number invoiced);
- the invoice date;
- the description and quantity of the Goods/Services invoiced;
- the invoice amount per invoice line and in total;
- the amount of VAT (specified per type of VAT);
- the bank account number;
- the Swift/IBAN number.

5.4. Deloitte reserves the right to refuse payment of part or all of any invoice which is not submitted in accordance with these Conditions.

5.5. All invoices must be specified according to type and quantity and sent by email promptly in PDF format to

lusuppliers@deloitte.lu. In case of a credit note, this must be clearly recognisable as such. Only the following types of files may be sent as an attachment to an invoice: XLS, XLSX, DOC or DOCX or PDF (in case of an additional attachment as PDF, the file name of the invoice/credit note must contain the word 'invoice' or 'credit note').

5.6. If one of the agreed invoice requirements is not met, Deloitte has the right to return the invoice and the relevant amounts will only be owed after a correct invoice is received. The new invoice must state the date on which the new invoice was sent as the invoice date, the incorrect previous invoice being credited in full. The date on the new invoice is the start of the payment term.

5.7. Payment shall be made by Deloitte within forty-five (45) calendar days from the end of the month, starting from the invoice date.

5.8. The Supplier shall issue invoices to Deloitte when the Services have been performed/delivered, except if the Parties agreed in writing on a specific billing schedule.

6. TERMINATION AND WITHDRAWAL

6.1. The term of the Contract shall be defined in the Contract. Unless otherwise stipulated in the Contract, the following termination conditions shall apply.

6.2. The Contract may be terminated by Deloitte at any time by giving a written notice to the Supplier at least thirty (30) calendar days prior to the effective date of termination, except if the Parties agreed otherwise in writing. The Contract may be terminated by the Supplier at any time by giving a written notice to Deloitte at least ninety (90) calendar days prior to the effective date of termination, except if the Parties agreed otherwise in writing. In the event of termination of the Contract due to a breach by Deloitte or the Supplier of their respective obligations hereunder, termination shall take effect only if the breach is not remedied within the remedy period specified in a written notice

specifying the breach and requiring it to be remedied or if such breach cannot be cured or is not remedied.

6.3. Either Party may terminate immediately the Contract by written notice to the other on or at any time after the occurrence of any of the following events: (i) the other Party becomes insolvent or goes into liquidation; (ii) the other Party has a resolution passed or a petition presented for its winding-up or dissolution (other than for the purpose of a solvent amalgamation or reconstruction); (iii) the making of an administration order in relation to the other Party, or the appointment of a receiver over, or an encumbrance taking possession of or selling, an asset of the other Party; (iv) the other Party making an arrangement or composition with its creditors generally or making an application to a court of competent jurisdiction for protection from its creditors generally; or (v) any event analogous to those set out in (i) to (iv) in any relevant jurisdiction or (vi) in case of Change of Control in accordance with below clause 18.2.

6.4. In the event that: (i) a governmental, regulatory or professional entity or 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 Deloitte's performance of any part of the Contract illegal or otherwise unlawful or in conflict with independence or professional rules or, (ii) without limiting the foregoing, the application of an existing law, rule, regulation, interpretation or decision would render Deloitte's performance of any part of the Contract illegal or otherwise unlawful or in conflict with independence or professional rules, Deloitte shall terminate the Contract in whole or in part with immediate effect and without penalty upon written notice to the Supplier.

6.5. The Contract may be terminated at any time by Deloitte or the Supplier with immediate effect, by way of a registered letter in case of occurrence of a force

majeure event (according to the definition stated in clause 6.6 below). In case of such termination by a Party, each Party shall be released from its respective obligations under the Contract (including any potential penalties being incumbent upon Deloitte). Unless otherwise agreed in writing by the Parties, Deloitte shall be reimbursed from all sums already paid for any non-performed Services as of the effective termination date.

6.6. Neither Party shall be liable for any delays or non-performance resulting from circumstances or causes beyond its reasonable control, including, without limitation, acts or omissions or the failure to cooperate by the other Party (including, without limitation, entities or individuals under its control, or any of their respective officers, directors, employees, other personnel and agents), any law, order or requirements of any governmental agency or authority (each a "Force Majeure" event). This includes, without limitation, war (or other violence), flood, natural disasters, fire, act of God, destruction, damage, strike or labour dispute, takeover of company premises and lockouts, measures from public authorities, especially regarding Export Controls and Sanctions (defined below) in accordance with provisions of Clause 14.5, general transportation problems, epidemics, pandemics (including COVID-19 and its derivatives), shortages of raw materials and any other casualty. For the sake of clarity, any event likely to have an impact on the execution of the Contract and respective obligations of the Parties due to the obligation to comply with any law, regulation, order or requirement issued by a governmental agency or other authority shall be considered as Force Majeure. The non-performance of the Supplier or subcontractor of the Supplier shall not constitute Force Majeure.

6.7. In the event of termination of the Contract for any reason other than a breach by either Party, any sums due by a Party to the other shall become immediately payable without set-off or deduction.

6.8. If a Contract is terminated for any reason:

(a) the Supplier shall return to Deloitte all tangible property and Confidential Information belonging to Deloitte in its possession custody or control;

(b) the Supplier will cease use of Deloitte's Confidential Information, as defined in Clause 7.1 below;

© the Supplier will cease use of Deloitte's IP Rights;

(d) the Supplier will ensure that all materials, records, information and other documentation originating from Deloitte are immediately returned to Deloitte and that any copies will be destroyed, except if and in so far the Law requires that these be kept. In the latter event, the Supplier guarantees that this will be done safely and confidentially
(e) the Supplier shall provide all reasonable cooperation, information (including details of the scope/medium/method and timescales by which this information will be provided), materials and assistance to Deloitte and any incoming supplier to facilitate the smooth handover and continued running of the Services during such handover;

(f) the Supplier shall take no action during the duration of this Contract or during the implementation of any exit management plan agreed between the Parties which is intended to prejudice or frustrate the handover of the Services to an incoming supplier.

6.9. Termination will not prejudice or affect any right of action or remedy already accrued to either Party.

6.10. Notwithstanding any termination of a Contract, the provisions which by their nature are intended to survive such termination will remain in full force and effect including without limitation the obligations of confidentiality.

7. CONFIDENTIALITY

7.1. In the event that, in connection with the Contract, either Party (the "Receiving Party") comes into possession of confidential or proprietary information of the other Party or of its affiliates, service providers or clients (the "Disclosing Party") which is either designated by the Disclosing Party as confidential or is by its nature clearly confidential ("Confidential Information"), the Receiving Party shall not disclose such Confidential Information to any third party without the Disclosing Party's prior written consent, nor use for purposes other than the execution of the Contract, and shall remain the property of the Disclosing Party.

7.2. The Receiving Party may provide the Confidential Information to third parties without the Disclosing Party's prior written consent only to the extent that such information:

(a) is already known or available to the Receiving Party or becomes known or available to the Receiving Party from a source other than the Disclosing Party and through no breach of these Conditions by the Receiving Party;

(b) is already in the public domain at the time of provision to the third party or has become available to the public through no breach of these Conditions by the Receiving Party.

(c) is required to be disclosed under applicable law or by any court of competent jurisdiction or by a governmental order, decree, regulation or rule provided that, if legally permitted, the Receiving Party shall give written notice of any such disclosure to the Disclosing Party as soon as reasonably practicable. Where practicable to do so, the Receiving Party shall give such notice before disclosure occurs and shall co-operate with the Disclosing Party with regard to any action the Disclosing Party may wish to take to challenge the validity of such requirement.

(d) is developed by the Receiving Party independently of the Confidential Information disclosed by the Disclosing Party.

7.3. The Receiving Party may disclose the Confidential Information to such of its employees, officers, partners or agents who have a reasonable need to know such Confidential Information in order to execute the Contract provided that the Receiving Party procures that such employee, officer, partner or agent, as the case may be, is aware of the terms of these Conditions and agrees to be bound by it.

The Supplier further consents to Deloitte disclosing such Confidential Information without the Supplier's prior written consent: (i) to other Deloitte Entities, (ii) to contractors, subcontractors or other third parties licensing cloud-based technology used by Deloitte or providing administrative, infrastructure, hosting and/or other support services (including, but not limited to administering such cloud-based technology) to Deloitte and their respective personnel, provided that they are bound by confidentiality obligations similar to those in this Clause 7 and (iii) to Deloitte's legal advisers, auditors and insurers.

7.4. The Receiving Party hereby acknowledges that: (i) its rights to the Confidential Information to be provided by the Disclosing Party pursuant to the terms of these Conditions shall be limited to use in relation to the performance of the Contract, and (ii) the Disclosing Party may demand the return of the Confidential Information at any time upon giving written notice to the Receiving Party.

7.5. The Receiving Party undertakes to ensure that all persons and bodies to whom any of the Confidential Information is disclosed are made aware, prior to the disclosure of any of the Confidential Information, of the confidential nature thereof, and that they owe a duty of confidence to the Disclosing Party in accordance with the terms of these Conditions; and to use its best endeavours to ensure that such persons and bodies comply with such obligation.

7.6. The Receiving Party undertakes to notify the Disclosing Party promptly of any unauthorised use, copying

or disclosure of any of the Confidential Information of which the Receiving Party becomes aware, and to provide all reasonable assistance to the Disclosing Party to terminate such unauthorised acts.

8. INDUSTRIAL AND INTELLECTUAL PROPERTY

8.1. The Supplier warrants that the Goods delivered, and Services performed under the Contract comply with applicable laws related to industrial and intellectual property rights, trademarks, patents, copyright and any other IP Rights belonging to a third party ("Third Party IP rights").

8.2. The Supplier shall hold harmless Deloitte from and against any claims or demands of third parties arising out of infringement of any third-party IP rights resulting from the execution of the Contract and shall indemnify Deloitte for any costs and reasonable expenses resulting from such claims or demands.

8.3. Without prejudice to Deloitte's right to compensation for its damage, if any infringement of Third Party IP rights or any unlawful act is perpetrated in respect of a third party as the result of the delivery or use of Goods or Services resulting from work performed by the Supplier and its subcontractors, the Supplier will do the following at its own expenses and in consultation with Deloitte:

- Replace the Goods or work products deriving from the Services concerned with equivalent Goods or work products deriving from the Services that do not infringe any Third Party IP rights or the use of which is not otherwise unlawful in respect of a third party; or
- Acquire a right of use with regard to the Third Party IP rights concerned at its own expenses; or
- Modify the Goods or Services concerned in such a way that the infringement or the unlawful use ceases, without limiting the functionality of the Goods or Services.

8.4. Deloitte and the Supplier will retain both the intellectual and industrial property rights that existed before the relevant Deliverables were delivered or provided by the Supplier.

8.5. The Supplier shall not use trademarks, commercial names, logo(s) or other IP Rights of Deloitte in any way whatsoever without the prior written consent of Deloitte.

9. PROCESSING OF PERSONAL DATA

9.1. To the extent the execution of the Contract entails processing of personal data (the "Personal Data") within the meaning of applicable data protection laws and especially the General Data Protection Regulation 2016/679 ("GDPR") (the "Data Protection Legislation"), Deloitte and the Supplier agree to comply with the Data Protection Legislation.

9.2. The Supplier acknowledges and agrees that should the execution of the Contract entail processing of Personal Data by the Supplier as a processor to Deloitte, such processing shall be governed by the Data Protection Appendix provided for in the Contract, as the case may be.

9.3. Deloitte and Supplier acknowledge that Deloitte may also process Personal Data of Supplier as a controller – within the meaning of the Data Protection Legislation – for the purpose of, or in connection with (i) applicable legal or regulatory requirements (such as anti-money laundering or anti-corruption, tax audit or financial sector related law and regulations); (ii) requests and communications from competent authorities (such as courts, regulators, tax authorities or other public authorities); (iii) administrative, financial accounting, risk analysis and procurement relationship purposes and (iv) in the framework of the provision of administrative, infrastructure and other support services provided to Deloitte including information of Supplier about events and business related communications addressed to Supplier (the "Deloitte Purposes").

9.4. The attention of Supplier is drawn to the fact that the Personal Data collected for the Deloitte Purposes will be stored for the longest duration period permitted under applicable laws and therefore generally for a period of 10 years and will be deleted afterwards.

9.5. Deloitte and Supplier further acknowledge that Personal Data collected by Deloitte for the Deloitte Purposes, may be disclosed to, and processed by any third parties (including without limitation other Deloitte Entities, Deloitte's subcontractors, suppliers and service providers, any Supplier's service providers to the extent legally required and/or competent authorities as the case may be) based in any jurisdiction, including a jurisdiction outside the European Economic Area ("EEA"), provided that such disclosure is reasonably required (i) in connection with the Deloitte Purposes or (ii) in case tools which rely on cloud solutions are used for the Deloitte Purposes, and is at all times in compliance with applicable Data Protection Legislation.

9.6. If Supplier contemplates to enter into a relationship with a Deloitte Entity located in Luxembourg, other than Deloitte General Services, Supplier hereby acknowledges and agrees that Deloitte General Services may transfer and disclose Personal Data that any Deloitte Entity collected from the Supplier for the Deloitte Purposes to another Deloitte Entity located in Luxembourg to enable the latter Deloitte Entity to perform its own processing relating to those purposes.

9.7. Supplier hereby acknowledges that any data subject – within the meaning of the Data Protection Legislation - whose Personal Data are being processed under the Contract has a right to be informed and to object to the processing of Personal Data (in which case Deloitte may not be able to maintain the current Contract and related relationship), to access, free of charge, Personal Data, a right to request their rectification as well as all rights of individual data subjects provided in Data Protection Legislation. Requests for

access, rectification or deletion of any Personal Data provided to and processed by Deloitte or Deloitte Entities, received by Supplier, should be sent by Supplier to dataprivacy@deloitte.lu or may be sent directly by the data subject to the contact provided in the applicable Deloitte privacy notice (the "Privacy Statement"). Deloitte and Supplier acknowledge and agree that the present clause is a summary of the Privacy Statement and not a complete reflection of the Privacy Statement, which is available on the Deloitte website and will be provided to the Supplier upon request.

9.8. Supplier shall ensure that any Personal Data provided to Deloitte by, or on behalf of, Supplier or a related data subject has been collected lawfully, fairly and in a transparent manner so as to enable such Personal Data to be processed by Deloitte and the other parties referenced in this present clause for all of the Deloitte Purposes. Supplier will ensure that the Privacy Statement is brought to the attention of the relevant data subjects and where necessary Supplier will provide or procure to provide Deloitte with all necessary evidence as to the information of individual data subjects whose Personal Data will be processed for the Deloitte Purposes, as may be reasonably requested by Deloitte.

9.9. The proper functioning of Supplier accounts is subject to the existence of full and up-to-date Supplier documentation. Supplier commits itself to informing Deloitte as soon as possible of any change in data collected and to supplying Deloitte upon request with any additional information it deems useful to the maintenance of a relationship between Deloitte and Supplier and/or required by law or regulation. The refusal to communicate such data to Deloitte and the denial of Deloitte's recourse to data processing techniques, notably in respect of information technology, when this is left to Supplier's discretion, would be an impediment to the creation of a relationship or the maintenance of an existing relationship with Deloitte.

9.10. The Supplier is not permitted to send unsolicited messages via email, mobile phone or any other electronic channel, or mailings by post, to Deloitte or its employees for the purpose of selling services or products.

10. DATA SECURITY

10.1. For the purposes of this Clause, the following definitions shall apply:

a) "Deloitte's Data" or "Data" means all data, content, information or material that: (i) is provided to Supplier or to which Supplier has access through Deloitte's or its personnel's use of the Services under this Contract, (ii) Deloitte or its personnel create, store, process, derive, or transmit in the course of using the Services under the Contract, and/or (iii) is or includes statistical, analytical, or usage trends or information created or derived from Deloitte's or its personnel's use of the Services under the Contract.

b) "Security Incident" means any potential, actual or suspected misappropriation and unauthorized disclosure or use of, or unauthorized access to, the Data or any other compromise of the security, confidentiality or integrity of the Data.

10.2. With regard to the Data, Supplier shall be obliged to ensure the Data protection by adopting appropriate measures and using all reasonable skills and care in accordance with leading market practices.

10.3. Pursuant to the applicable laws and regulations, Supplier acknowledges, agrees and undertakes:

a) To ensure that Data protection and security measures in place relating to IT systems where Data will be stored or processed are in line with leading market practices and Deloitte's standards, whichever is the highest.

b) With respect to any Security Incident, Supplier shall: (i) notify Deloitte immediately (no later than 12 hours after the incident occurrence) after Supplier

learns of a Security Incident, (ii) promptly investigate each Security Incident and (iii) immediately take all necessary steps to limit, stop and/or remedy and prevent the recurrence of each Security Incident.

c) Supplier shall cooperate with and assist Deloitte without additional payment in connection with any investigation that Deloitte conducts with respect to a Security Incident.

11. ASSIGNMENT AND SUBCONTRACTING

11.1. Deloitte may assign all rights and obligations arising under the Contract to any other Deloitte Entity or to any entity which acquires all or a substantial part of the assets or business of Deloitte.

11.2. In any other circumstances, neither Deloitte nor the Supplier may transfer, assign or delegate any of its rights or obligations hereunder without the prior written consent of the other Party.

11.3. The Supplier may not subcontract all or part of the Contract without the express prior written consent of Deloitte. The prior written consent of Deloitte relating to the use of any subcontractor by the Supplier shall not relieve the Supplier of its obligations under the Contract, and any failure of a subcontractor to fulfill its obligations to the Supplier shall not constitute a Force Majeure event. In case of subcontracting, the Supplier shall remain fully liable for the execution of its obligations hereunder to Deloitte and shall conduct due diligence on its subcontractors to ensure that they have adequate technical expertise and financial standing to fulfil their respective obligations.

12. LIABILITY AND INDEMNIFICATION

12.1. The Supplier shall indemnify and hold harmless Deloitte from and against any and all liability, damages, losses, claims, demands, judgments, costs and reasonable expenses of every nature and kind, arising out of (a) injury to or death of any person or damage to or destruction of

property, arising out of or incidental to or in any way resulting from the acts or omissions, whether negligent or otherwise, of the Supplier, or the Supplier's employees, subcontractors, or agents in performance under the Contract, except to the extent caused by the sole gross negligence or willful misconduct of Deloitte, its partners, principals, agents, representatives or employees; (b) infringement of any third party's patent, copyright, trade secret, other proprietary right or IP Rights resulting from the Goods delivered or the Services provided by the Supplier under the Contract; or (c) breach by the Supplier of any of the Supplier's obligations provided for in the Contract.

12.2. In the event a claim is filed against Deloitte for which the Supplier is to be responsible under this provision, Deloitte will promptly notify the Supplier of such claim.

12.3. The Supplier cannot introduce liability and indemnification exclusions or limitations in the Contract with respect to:

- Death or personal injury;
- Its liability for fraud or fraudulent misrepresentation and breach of Clauses 26 and 28 ("Warranties");
- Its liability for breach of Clause 7 ("Confidentiality"), Clause 9 ("Processing of Personal Data") and Clause 8 ("Industrial and Intellectual Property"), Clause 14 ("Sanctions and Export Controls compliance") or Clause 16 (Code of Ethic);
- Its liability having resulted from its gross negligence, intentional misconduct and bad faith;
- Any other liability that may not be excluded or limited by Law.

13. COMPLIANCE

13.1. In case the Supplier is subject to quality standards or certification(s), the Supplier declares that it has developed appropriate procedures and checks in compliance with such quality standards or shall maintain its certification(s) during the term of the Contract.

13.2. The Supplier understands that Deloitte is subject to laws that prohibit bribery and/or providing anything of value to government officials with the intent to influence that person's actions in respect of Deloitte. The Supplier is subject to similar laws and codes of professional conduct and more specifically to the Law of 12 November 2004 on the fight against money laundering and financing of terrorism as amended and the Supplier has its own internal policies and procedures which prohibit illegal or unethical behaviors.

13.3. During the execution of the Contract, the Supplier and its personnel undertake not to offer, promise or give financial or other advantage to another person with the intention of inducing a person to perform improperly or to reward improper behavior for the benefit of Deloitte, in each case, in violation of applicable law.

14. SANCTIONS AND EXPORT CONTROLS COMPLIANCE

14.1 The Parties represent and warrant that at the time of signing of the Contract and throughout the duration of the Contract, neither the Supplier and Deloitte (including their respective ultimate beneficial owner(s) and members of its bodies) shall be a "Sanctioned Person" with whom Deloitte would be prohibited from dealing or purchasing services under the Contract. For purposes of the Contract, a "Sanctioned Person" is any individual or entity that (i) is subject to, Sanctions (as defined hereinafter); (ii) operates, or is organized or ordinarily resident in, a country, region or territory which is itself the subject or target of any Sanctions enforced by the United States of America (Office of Foreign Assets Control of the US Department of Treasury), the European Union, United Kingdom or the United Nations; or (iii) is 50% owned or controlled by, or acts for, at the direction or on behalf of, any of the foregoing parties set forth in (i) or (ii) hereof. "Sanctions" means any economic or financial sanctions, or trade embargoes administered or enforced by the US Government (including without limitation the US Department of the

Treasury, the US Department of State, the US Department of Commerce, or any other US Governmental Authority), or by the European Union, any member state of the European Union, the United Kingdom, the United Nations, or any other applicable sanctions by authority with jurisdiction over Supplier or Deloitte.

14.2. To the extent permitted under applicable laws, Parties shall comply with Sanctions with respect to the Services and any goods, software or technology subject to or provided under the Contract. Either Party shall refrain from acting in any way that would cause the other Party to violate any Sanctions.

14.3. To the extent permitted under applicable laws, either Party shall not export, re-export or otherwise transfer any items, software or technology received from the other Party pursuant to the Contract, except in accordance with applicable export control regulations, including, without limitation, the export control regulations of the United Kingdom, the United States, the European Union, and any member state of the European Union ("Export Controls"). To the extent permitted under applicable laws, Parties shall comply with Export Controls with respect to any items, software or technology received from the other Party pursuant to the Contract. Parties shall not otherwise act, directly or indirectly, in any manner that would cause the other Party to violate Export Controls.

14.4. To the extent applicable laws would require to act in a manner contrary to Clauses 14.2 and 14.3, Supplier or Deloitte, as applicable, shall promptly inform the other Party and commit to find a mutually acceptable solution to mitigate any potential or existing risks under applicable Sanctions and/or Export Controls (e.g. any change in the representations stated in the above Clause 14.1 or any breach of this Clause). To that end, each Party commits to act in good faith and to provide all information that is deemed necessary by the other Party to assess its actual or potential exposure under applicable Sanctions and/or Export Controls.

14.5. Deloitte shall be released from any obligation under the Contract and shall be entitled to terminate the Contract immediately and without liability after written notice to the Supplier to the extent that performance of Deloitte's obligations under the Contract would cause Deloitte to violate any applicable Sanctions or Export Controls rules. The Supplier shall indemnify Deloitte, and hold Deloitte harmless, from any claims, resulting from any breach of this Clause, or Deloitte's suspension or termination of the Contract in accordance with the present Clause. In addition, the Parties agree that any breach of this Clause 14 constitutes a not curable breach of this Contract and the non-breaching Party shall therefore be entitled to terminate the Contract in accordance with the above Clause 6.2.

15. INSURANCE

15.1. The Supplier declares that it has obtained all adequate insurance including, (i) general business liability insurance, (ii) professional liability insurance and/or (iii) any other legally compulsory insurance to cover the (contractual and tort) liability it may incur under the Contract, as deemed sufficiently prudent for the industry, from a reputable company with a coverage level not lower than the highest market practice and quantified level of risk for this type of Services, and which shall be maintained at its own costs throughout the term of the Contract and for a period of one year of the termination of the Contract. The Supplier will give Deloitte thirty (30) days prior written notice of any cancellation, non-renewal, or material change in coverage, scope or amount – in relation to the Services being provided - of any insurance policy.

15.2. Upon request from Deloitte, the Supplier must be able to prove its insurance cover by providing a copy of the relevant insurance certificate(s). Such confirmation or proof shall not relieve the Supplier from any liability incurred hereunder.

15.3. Failure to maintain in full force and effect the insurance coverage required

under this Clause may be cause for termination, in addition to, and cumulative with, any other remedies available to Deloitte under these Conditions, extracontractual liability or the law.

16. CODE OF ETHIC - WORK IN DELOITTE'S PREMISES OR USING DELOITTE'S IT INFRASTRUCTURE

16.1. The Supplier undertakes to read and comply with and acknowledges having understood the terms in their entirety of the Code of Ethics & Professional Conduct further described in Section D ("Code of Ethics & Professional Conduct"). The Supplier will procure its employees shall comply with the terms of these provisions.

16.2. Should the Supplier work in Deloitte's premises or make use of Deloitte's IT material or infrastructure, the Supplier undertakes to read and comply with and acknowledges having understood the terms in the Security Charter that will be provided to the Supplier with the Contract. The Supplier will sign such documents and procures its employees shall comply with the terms of these documents.

16.3. Moreover, if Deloitte introduces policies from time to time during the performance of the Contract, the Supplier undertakes to adhere to these policies to be provided for by Deloitte if relevant to the work of the Supplier and having an impact on the execution of the Contract.

17. INDEPENDENCE

17.1. The Supplier warrants that, prior to entering into the Contract with Deloitte, the Supplier has fully and accurately disclosed to Deloitte all relevant corporate information regarding the shareholder structure and relevant interests.

17.2. The Supplier agrees to immediately notify Deloitte of any change or potential change in shareholding or control in Supplier arising during the course of the Contract (a "Change of Control").

17.3. In the event that Deloitte notifies the Supplier that it has identified circumstances that would result in the independence of Deloitte, any Deloitte Entity being impaired with respect to any client by being in violation of the applicable auditor independence requirements (including but not limited to a change in shareholder or external auditor) Supplier accepts that Deloitte may immediately terminate the Contract in accordance with Clause 6.4 of these Conditions.

18. CHANGE OF CONTROL

18.1. The Supplier shall immediately notify Deloitte of any Change of Control, in accordance with above Clause 17.2.

18.2. Further to such notification or acknowledgement by Deloitte of any Change of Control, Deloitte reserves its right to terminate the Contract in accordance with Clause 6.3 of these Conditions.

19. AUDIT RIGHTS

19.1. Audit performed by Deloitte and/or its Client(s)

(a) During the term of the Contract and for one year thereafter Deloitte and its clients concerned by execution of the Contract (the "Client(s)") are entitled to audit, or have audited by a third party selected by Deloitte and/or the Client (as relevant), the Supplier and its subcontractors' operations and/or records related to the Contract and the performance thereof by the Supplier and its subcontractors, to the extent reasonably necessary to verify compliance by the Supplier and its subcontractors with the provisions of the Contract, as well as the processes, procedures, arrangements and standards used by the Supplier and its subcontractors. For that purpose, the Supplier and its subcontractors shall maintain true and correct records and documentation required for and relating to the audit and shall allow and facilitate access to their relevant premises, staff, records and documentation related to

their performance of the Contract. Retention of all such records and documentation by the Supplier and its subcontractors shall be for a period of at least one year after termination of the Contract.

(b) The persons carrying out the audit will sign an appropriate confidentiality agreement acceptable to the Supplier.

(c) Unless Deloitte and/or the Client (as relevant) reasonably considers that prior notice would be detrimental to the purpose of the contemplated audit, Deloitte and/or the Client (as relevant) will notify the Supplier of its intention to audit by reasonable prior written notice.

(d) The Supplier and its subcontractors will provide Deloitte and/or the Client (as relevant) with sufficient resources to facilitate the audit to the extent reasonable and Deloitte and/or the Client (as relevant) will take all reasonable precautions to limit disruption of the normal operations of the Supplier and its subcontractors while still achieving an acceptable and timely level of examination.

(e) If the results of the audit show any material infringement of the Contract by the Supplier or its subcontractors, the costs associated with the audit for Deloitte and/or the Client (as relevant) will be reimbursed by the Supplier. In the event that the audit results in a recommendation to change or amend any processes, procedures, arrangements, or standards used by either Party in relation to the performance of the Contract, the Parties shall meet in good faith within thirty calendar days of the audit report being provided to the Supplier to determine, agree and initiate the action required. Should the material infringement not be rectified within the deadlines provided in the Contract or by default of mention of such deadline in the Contract, within one month of the receipt of the audit report to the Supplier, Deloitte will have the right to terminate the Contract with immediate effect, without prejudice to any other

rights or remedies available to Deloitte and/or the Client (as relevant).

19.2. Audit required by the Regulator

To the extent required by supervisory regulations and applicable Law, supervisory or regulatory authorities (collectively the "Regulator") are entitled to verify whether Supplier and its subcontractors' performance of the Contract is in conformity with the Contract, supervisory regulations and applicable Law. Supplier and its subcontractors are obliged to provide, at their own expense and upon first request of the Regulator, any access, information or other type of assistance as the Regulator may require for the verification as described in the present clause.

19.3. Repartition of risk assessment costs

The Supplier undertakes to provide, at its own cost, any information, document and to comply with any requirement which is necessary for Deloitte to perform the vendor risk assessment. It may include (but not limited to) questionnaires filling, submission of evidence, participation to calls and on-site audits of Supplier.

20. NOTICES

20.1. Any notices given under a Contract by either Party to the other must be in writing and must be delivered either personally or by registered mail.

20.2. Notices will be delivered or sent to the registered office addresses of the Parties mentioned in the Contract or to any replacement address notified in writing by either Party.

21. APPLICABLE LAW AND JURISDICTION

21.1. The Conditions and the Contract shall be interpreted and governed in accordance with the laws of Luxembourg.

21.2. The United Nations Convention on Contracts for the International Sale of Goods shall not apply.

21.3. Any claim, dispute or difference between the Supplier and Deloitte arising out of or in connection with these Conditions or the Contract, that cannot be settled amicably, shall be subject to the exclusive, irrevocable jurisdiction of the Courts of Luxembourg.

21.4. In the event of any dispute arising out of or in connection with the execution of the Contract, the Parties agree in the first instance to discuss and consider referring the dispute to the ICC Mediation Rules.

22. MISCELLANEOUS PROVISIONS

22.1. The Contract and these Conditions as amended from time to time by the Parties supersede all prior oral or written understanding between the Parties and constitute the entire agreement with respect to the subject matter and may not be modified and amended except by the mutual written agreement of both Parties.

22.2. No failure to exercise, or delay in exercising, any right, power or privilege set forth in the Contract or these Conditions by a Party will operate as a waiver of any such right, power or privilege by that Party.

22.3. The Parties' rights and obligations, which, by their nature would continue beyond the termination, cancellation or expiration of the Contract shall survive termination, cancellation or expiration hereof.

22.4. In the event that the Parties wish to make any change to the Contract or these Conditions, then they shall do so by a document in writing, which must be signed by authorised representatives of the Parties.

22.5. If any provision of the Contract or these Conditions is determined to be invalid, illegal or unenforceable by any court of competent jurisdiction, such provision will be ineffective only to the extent of the invalidity, illegality or unenforceability in that jurisdiction. The remainder of the Contract shall not be affected thereby and the intent of the

Parties as set forth herein shall be enforced to the extent permitted by Law.

23. ELECTRONIC SIGNATURE

The Supplier and Deloitte agree that the Contract, as well as any document issued by Deloitte in the context of this Contract, may be executed by an electronic signature complying with the requirement of the Luxembourg law dated July 17, 2020 modifying the law of August 14, 2000 on electronic commerce and that such electronic signature of a Party shall be as valid as an original handwritten signature of such Party. The Supplier and Deloitte agree that the electronic signature expresses the consent for the Contract to be legally binding to the Supplier and Deloitte and to serve as evidence on the same account as a hand-signed paper document. Where the Contract is signed manually by a Party, and unless otherwise specified by the Parties, an electronically produced copy of a manually signed document will be deemed valid to the same extent as the original signed document.

24. ELECTRONIC COMMUNICATION

24.1 Except as instructed otherwise in writing and to the fullest extent permitted by Law, Deloitte Entities and the Supplier are authorized to use properly addressed email (including emails exchanged via internet media) and voicemail communication for any type of document and other communications concerning the Contract. The Parties may also use other electronic means of communication

(including, content delivery networks or platforms or communication means using cloud technology to correspond, convey any documentation and generally communicate with (i) the other Party, (ii) the other Party's retained advisors, consultants or legal counsel in connection with the agreed upon work, (iii) any third party authorized by Deloitte and/or (iv) the tax authorities and/or any other authorities (all together with emails and voicemails collectively, the "Electronic Communications").

24.2 However, the Electronic Communications cannot be guaranteed to be secure or virus or error free and such information could be intercepted, corrupted, lost, destroyed, arrive late or incomplete or otherwise be adversely affected or unsafe to use. It is agreed among the Parties to use the most up to date commercially reasonable procedures to protect Electronic Communications from known viruses and/or malicious code. However, it is recognized that such procedures cannot be a guarantee that Electronic Communications will be unaffected by such hazards. Each of the Parties confirms that they accept these risks and authorize Electronic Communications. Each Party shall be responsible for the protection of its own systems and interests in relation to Electronic Communications and neither the Supplier nor Deloitte (in each case including respective partners, directors, employees, sub-contractors or agents) will have any liability to each other on any basis, whether in contract, tort (including negligence) or otherwise, in respect of any

error, delay, damage, loss or omission arising from or in connection with the exchange of information via the Electronic Communications between the Parties or with a third party or the reliance of the Parties on such exchanged information. The exclusion of liability in this Clause shall not apply to the extent such liability cannot be excluded by law. To the extent applicable, the Supplier remains liable towards Deloitte for any damages, liabilities, costs, or claims incurred by Deloitte in connection with any intellectual property infringement or breach of confidentiality obligations agreed under the Contract caused by any third party in relation to the Electronic Communications as used by and/or on behalf of the Supplier in the context of the Contract.

24.3. In the event Deloitte is granted access to use a tool or platform owned or licensed by the Supplier, the Supplier represents and warrants to Deloitte that such tool or platform complies with market practice security measures.

24.4. The Supplier recognizes Deloitte's right to record telephone and electronic communications. Recordings will constitute proof in the event of dispute. The failure to record or to retain recordings may not be cited as an argument in the event of dispute.

25. TERRITORIALITY

25.1 The present Conditions and the Contract shall be valid and applicable in the Grand-Duchy of Luxembourg exclusively.

B. ADDITIONAL TERMS RELATING TO THE SUPPLY OF GOODS

In addition to the general provisions under Section A in these conditions, the provisions set forth in this Section B shall apply to all provisions of Goods and the result thereof, provided by the Supplier.

26. PURCHASE ORDER – DELIVERY

26.1. When Deloitte requires to purchase some Goods from the Supplier, Deloitte will issue a separate purchase order (the “Purchase Order”), which shall be signed by the Supplier and will be an integral part of the Contract.

26.2. Unless otherwise stipulated in the Contract, deliveries shall be made to the address and at the times stipulated in the Purchase Order.

26.3. The Supplier shall ensure that each delivery is accompanied by a delivery note which shows, inter alia, the Purchase Order number (if any), date of order, number of packages delivered and contents, and in the case of part delivery, the outstanding balance remaining to be delivered.

26.4. The Supplier shall at Deloitte’s request allow Deloitte to inspect and test the Goods prior to dispatch to its premises.

27. WARRANTIES FOR GOODS

27.1. The Supplier shall warrant the Goods against all apparent and hidden defects and shall warrant the regularity and compliance of the Goods with the Contract. Unless otherwise stipulated in the Contract, the Supplier undertakes to warrant the proper functioning of the Goods for a minimum period of two years starting from the delivery date of said Goods.

27.2. Should the delivered Goods not correspond to the specifications of the Contract, Deloitte shall be entitled either to

request the termination of the Contract or to demand that the Goods be made compliant at the Supplier’s cost. Any additional expenses incurred by a delivery that does not comply with the specifications of the Contract shall be at the Supplier’s cost.

27.3. The Supplier warrants that the items delivered will in any event:

- Be free of defects and function in accordance with and satisfy what was agreed and what may otherwise in general be expected of the items concerned; and
- Be suited for the purpose for which such items are intended by their nature, and in accordance with the order; and
- Satisfy what is stated in the Contract; and
- At least satisfy the requirements based on or pursuant to the Law; and
- Contain no substances and/or preparations that cannot be processed by a regular means of waste processing, or is prohibited by or pursuant to national or international statutory regulation for the items.

27.4. All documentation requested by Deloitte in the framework of the performance of the Contract will be made available by the Supplier in French and/or English free of charge.

27.5. The Supplier warrants that for the performance of the Contract, it will only use materials and machines that satisfy the highest requirements in terms of effectiveness, reliability, durability and safety. If desired, the Supplier will grant Deloitte access to information on the measures taken to fulfil this warranty and the manner in which those measures have been implemented.

Deloitte is entitled to inspect and test the materials and machinery used by the Supplier in the performance of the Contract, without prejudice to the Supplier’s warranty obligation in this regard.

27.6. If any of the Goods are in breach of any of the above warranties, the Supplier will (at Deloitte’s option and without prejudice to its other rights or remedies):

(a) repair the Goods promptly at Deloitte’s premises (and where that is not possible repair the Goods and redeliver them to Deloitte); or

(b) replace the Goods promptly with Goods that conform with such warranties at no cost to Deloitte. If the Supplier fails to repair or replace any Goods within a reasonable period determined by Deloitte, Deloitte may either itself or through a third party, repair or replace the Goods and set off the cost of doing so against any sum Deloitte owes or will owe to the Supplier and cover any further amount outstanding from the Supplier as a debt. Deloitte’s rights and remedies are in addition and without prejudice to its other rights and remedies at law.

28. TRANSFER OF RISK AND OWNERSHIP

28.1. The risk of damage and loss, and ownership of the Goods, will not be transferred to Deloitte until Deloitte has accepted the items and approved these after having actually inspected these or actually put them into use, or when the period of thirty (30) calendar days as referred to below has lapsed without Deloitte having rejected the items.

28.2. Within a period of thirty (30) calendar days after the date of delivery, a shipment may be rejected (in total or in part) if it is found that the Contract is not satisfied. If a shipment (or part thereof) has been rejected, at its sole discretion Deloitte may request the Supplier to deliver what is missing as yet or to repair or replace what was rejected, at its expense,

within three Business Days after receiving the notice of rejection, or may terminate the Contract in whole or in part, without prejudice to Deloitte's right to damages.

C. ADDITIONAL TERMS RELATING TO THE SUPPLY OF SERVICES

In addition to the general provisions under Section A in these conditions, the provisions set forth in this Section C shall apply to all provisions of Services and the result thereof, provided by the Supplier.

29. WARRANTIES FOR SERVICES

29.1. The Supplier shall warrant the regularity and compliance with the Contract of the Services provided. The Supplier shall provide the Services during Business Days (unless otherwise agreed with Deloitte) at the place specified in the Contract or such other location as may subsequently be advised in writing by Deloitte to the Supplier.

29.2. Should the Services provided not correspond to the specifications of the Contract, Deloitte shall be entitled either to request the termination of the Contract or to demand that the Services be made compliant at the Supplier's cost. Any additional expenses incurred by provision of a Service that does not comply with the specifications of the Contract shall be at the Supplier's cost.

29.3. The Supplier represents and warrants that (i) the Services will be performed in a workmanlike and professional manner

consistent with the highest industry standards, and (ii) all persons who will be engaged, in any manner and whether as an employee of or otherwise associated with Subcontractor, in performance under the Contract (a) have been subject to a reasonable background check by the Supplier, (b) are not restricted, by contract or otherwise, in any way from engaging in such performance, (c) will not breach any agreement or any obligation to keep in confidence, or refrain from using, the confidential, proprietary or trade secret information of a former employer, another client or any other person, and will not use any such information in connection with the Services, (d) have and will have at all times during the term of the Contract valid and legal work status under all applicable laws and regulations and (e) the Supplier shall ensure (and undertake its personnel to comply with) to exclusively use the IT equipment provided by Deloitte for the purposes of the Services, to use the IT equipment with due care and to restitute all IT

equipment without delay at the end of the performance of the Services and/or of the Contract.

29.4. The prices specified in the Contract shall include fees for the assignment to Deloitte of all IP Rights resulting from the provision of Services by the Supplier for the execution of the Contract, if applicable.

29.5. The IP Rights' assignment by the Supplier to Deloitte is irrevocable and applies worldwide. The Parties agree therefore that as from the Effective Date, Deloitte will be entitled to exercise the IP Rights as described herein for unlimited period, in any country around the world and shall have an exclusive right to use the work products resulting from the Services and to manage its use throughout all the fields of exploitation without limitation whatsoever.

D. CODE OF ETHICS & PROFESSIONAL CONDUCT

30. PRINCIPLES

30.1. Overview.

Deloitte's expectation is that Deloitte Suppliers support Deloitte's commitment to doing not only what is good for business, but also what is good for Deloitte people, and the communities in which they live and work.

This Code outlines Deloitte's expectations of Suppliers. A Supplier's contract with Deloitte may contain provisions addressing some of these same issues. Nothing in this Code is meant to supersede more stringent provisions in any particular contract.

Suppliers are expected to be aware of, understand and build processes to comply with applicable laws in jurisdictions where it operates or conducts business. Where the provisions of law and this Code address the same subject, to the extent legally permitted, Suppliers should apply the provision which furthers the intent of this Code to the greater degree.

Every Supplier is expected to meet these standards in connection with the operations of its business. Suppliers should establish and enforce policies which comply and align with the expectations of this Code. Suppliers are also expected to apply comparable standards downstream in their own supply chains.

Violations of this Code are taken seriously and should be reported upon discovery by the Supplier, per Clause 30. Any violation of this Code may result in any of the following, or other, similar actions: asking the Supplier to audit its own organization or its supply chain and to report on its findings; recommending or

requiring corrective-action plans; or making the Supplier a nonpreferred supplier. In some cases, the contract with the Supplier may be terminated.

30.2. Human rights.

Humane treatment. Supplier shall treat workers with dignity and respect and not subject them to demeaning conditions.

Harassment. Supplier shall foster a culture and workplace that does not tolerate harassment, including sexual harassment, threats of harassment, or retaliation for reporting harassment.

30.3. Labor.

Forced labor. Supplier shall not use forced or involuntary labor nor demand work/service from an individual under threat or coercion. Work must be conducted based on freely agreed terms. Supplier shall not withhold or destroy, conceal, confiscate or deny access by workers to workers' identity or immigration documents. Supplier shall not require non-professional migrant workers to bear any costs or fees associated with their recruitment, travel or migration processing.

Child labor. Supplier shall not exploit child labor and shall not employ any workers under the age of 15 or the minimum legal working age, whichever is greater. Employment of workers under the age of 18 should not interfere with their compulsory education and should not, by the nature of the work or the circumstances in which it is carried out, be likely to harm their health, safety, or morals.

Discrimination. Supplier shall foster a culture which seeks to promote equal opportunity for all. Supplier shall not tolerate unlawful discrimination. Job candidates and employees are expected to be evaluated based on their ability to perform the job.

Wages, working hours, and other conditions. Supplier shall meet applicable standards regarding working conditions across its entire workforce, including, without limitation, laws, regulations, and standards relating to the payment of the minimum legal wage or a wage that meets local industry standards, whichever is greater; the observation of legally mandated break and rest periods; and the health and safety of the workers in the workplace.

Freedom of association and non-retaliation. Supplier should nurture an environment where business standards are clearly understood and there are clear channels for individuals to communicate openly with management without threat of retaliation, intimidation, or harassment. Additionally, Supplier should respect the legal rights of workers to freedom of association and not hinder the rights of workers to legally organize and join associations.

Health and safety. In addition to meeting minimum legal requirements for working conditions, Supplier is expected to provide a safe, healthy work environment (e.g., clean facilities, properly maintained equipment, sufficiently lighted and ventilated facilities) and take necessary precautions to prevent accidents and injury.

30.4. Environment.

Resource efficiency and waste minimization. Supplier shall seek to improve resource efficiency and reduce resource consumption including of raw materials, energy, water, and fuel. Supplier is expected to make reasonable efforts to eliminate or reduce levels of waste (both solid and wastewater) generated and to increase landfill diversion, reuse, and recycling. Supplier is encouraged to develop and use environmentally friendly innovations and practices that reduce negative environmental impacts.

Pollution and emissions reduction. Supplier shall take reasonable steps to minimize emissions of greenhouse gases and of toxic and hazardous pollutants. Supplier is encouraged to track greenhouse gas emissions and to set science-based (in line with the Paris Agreement) greenhouse gas reduction goals.

30.5. Integrity, ethics and anti-corruption.

Business integrity. Supplier shall not engage in any illegal or unethical behavior. Supplier is expected to uphold standards of fair business practices. Supplier shall endeavor to maintain its own confidential process to enable

employees and contractors to report incidents of unethical behavior.

Corruption / bribery / financial crimes. Supplier shall neither make bribes nor accept them, nor induce or permit any other party to make or receive bribes on its behalf nor cause other parties, including Deloitte, to violate any applicable anti-corruption or anti-bribery laws when working on behalf of or with the other parties including Deloitte. Supplier shall use reasonable practices to prevent bribery in all forms and shall support efforts to fight corruption. Supplier shall not engage in or assist any third party with any money laundering, terrorist financing or other financial crime activities.

Gifts, entertainment, and hospitality. Supplier shall not offer, accept or solicit any gifts, entertainment, or hospitality whereby there is reason to believe, or a reasonable and informed third party would likely conclude, that there may be intent to improperly influence decisions or impair objectivity related to its business dealings.

Confidentiality / privacy. Supplier shall abide by its obligations relating to protection, collection,

and proper handling of confidential and personal information.

Conflict of interest. Supplier shall not allow bias, conflict of interest, or inappropriate influence of others to override its professional judgments and responsibilities. Supplier shall voluntarily declare any such conflicts involving Deloitte personnel.

31. REPORTING VIOLATIONS

31.1. Reporting suspected violations.

To report questionable behavior or a possible violation of this Code, Supplier is encouraged to work with its primary Deloitte contact in resolving its concern. If that is not possible or appropriate, Supplier may report the issue to the Deloitte Luxembourg Chief Ethics Officer or by using the [applicable contact form](#).

Deloitte Luxembourg Chief Ethics Officer

Martin Flaunet

Email: mflaunet@deloitte.lu

OR luchiefethicsofficer@deloitte.lu



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