

## GENERAL PURCHASE CONDITIONS DELOITTE

### November 2020

*These General Purchase Conditions are filed at the Chamber of Commerce under registration no. 24362837. This document is a translation of a Dutch original. If, for any reason, there are discrepancies in the translation, the Dutch version shall prevail.*

### A: General Terms and Conditions

#### 1. Applicability of general purchase conditions

- 1.1. Deloitte Entities means (i) Deloitte Global Services Limited, (ii) Deloitte Touche Tohmatsu (Swiss Verein), (iii) Deloitte Touche Tohmatsu Limited, (iv) DTTL member firms and (v) companies affiliated with one of these entities listed above. DGSL, DTT, DTTL, its global network of member firms and their related entities are legally separate and independent entities, are not responsible and not liable for each other's acts or omissions and can not bind each other.
- 1.2. These general purchase conditions ("GPC") apply to all agreements which relate to the purchase and supply, hire purchase (installment plan), leasing and rental of movable items, the contracting of work and the performance of services (hereinafter: "the Agreement") and where relevant requests for proposal, proposals and orders where Deloitte Holding B.V or one or more of its group companies (hereinafter: "Deloitte") is the buyer or intended buyer. Deloitte remains responsible to Supplier for the fulfillment of its obligations under the Agreement, including those obligations performed by other Deloitte Entities. To the fullest extent possible under applicable law, no Deloitte Entity (except Deloitte) nor any subcontractor nor DTTL will have any liability to Supplier and Supplier will not bring any claim in any way in respect of or in connection with the Agreement against any Deloitte Entity (except Deloitte), any subcontractor or DTTL.
- 1.3. The applicability of the general terms and conditions of the other party (hereinafter referred to as the "Supplier", regardless of whether an Agreement has been concluded) is explicitly excluded.
- 1.4. Deloitte is entitled to change the GPC unilaterally. If Supplier does not submit a written objection stating the reasons to Deloitte's Procurement department within two weeks after receipt of a newer version of the GPC, the new version replaces the old version. Deviations from the GPC that have specifically been agreed to in writing will remain in effect after any amendment of the GPC to the extent allowed by law. If Supplier submits a substantiated objection within the specified period, the Agreement will remain unchanged, unless Deloitte decides, at its sole discretion, to terminate the Agreement. Deloitte will not incur any liability for termination for this reason.
- 1.5. Wherever these GPC refer to written consent of Deloitte, this consent must be given in writing explicitly by a person who is listed as an authorised representative in the Trade Register of the Chamber of Commerce. If Supplier is represented by one or more contacts during the negotiations or delivery, Deloitte may assume that these contacts are authorised to commit Supplier, even if they are not listed in the Trade Register as persons authorised to represent Supplier, unless the Parties have explicitly agreed in writing to a proviso or limitation with regard to that person's authority to act as a representative.

- 1.6. If Supplier provides goods or services for the purpose of services that are to be performed by Deloitte or one of its group companies for clients, Supplier will be bound by all reasonable contractual obligations, agreed to by Deloitte (or its group company) and its client, in respect of Deloitte and – if necessary – in respect of this client. If Supplier is not able to do so, Deloitte has the right to terminate the Agreement without being liable for compensation.

#### 2. Formation and content of the Agreement

- 2.1. The Agreement is concluded only through written acceptance thereof by one or more persons with the authority to act as representatives of Deloitte.
- 2.2. Contact details for the Procurement department are:  
Deloitte Group Support Center B.V.  
Attn. Procurement Department, P.O. Box 2031,  
3000 CA ROTTERDAM, The Netherlands, 088-2889338,  
nlprocurement@deloitte.nl.
- 2.3. If Deloitte issues a request or invitation to submit a proposal (request for proposal), the conditions in the request will apply. In the absence thereof, the GPC and the request (for proposal) are part of the Agreement if the Parties come to terms.
- 2.4. Until the Agreement has been signed in writing by one or more persons with the registered authority to act as representatives, Deloitte is free to withdraw from negotiations or to break off a purchase procedure without being liable for any compensation. Deloitte and Supplier will each pay its own costs related to the negotiations, the documentation, preparation and required expertise. A request for proposal and/or negotiations about an order will not give rise to a legitimate expectation on the part of Supplier that an Agreement will be concluded.
- 2.5. Proposals from Supplier shall be valid for at least six months and may not be withdrawn prematurely.
- 2.6. By submitting a proposal to Deloitte, Supplier agrees that it has properly ascertained Deloitte's requirements and purposes and that it has informed Deloitte of all relevant facts and circumstances that might affect the delivery of goods and services to Deloitte.
- 2.7. All Agreements are subject to the issuing of a Purchase Order ("PO"). If Deloitte does not issue a PO within six months after signing the Agreement, Deloitte may terminate the Agreement without providing any further reasons and without being liable for compensation, unless the Agreement has already been performed and Deloitte participated actively in the performance.
- 2.8. The written agreement, the GPC, any request for proposal from Deloitte, Supplier's proposal and the PO collectively constitute the entire Agreement and replace all previous agreements between the parties in respect of the same subject matter. In the event of a conflict between provisions, the provisions shall prevail in the following order: the agreement, the PO, any request for proposal, the GPC and Supplier's proposal.

#### 3. Rates, invoicing and payment

- 3.1. Proposed prices are fixed, exclusive of VAT, and cannot be changed during the term of the Agreement, unless explicitly agreed otherwise in writing.
- 3.2. If an agreement lasts longer than twelve months, prices may be changed no more than once a year with effect as from 1 January subject to prior written approval by Deloitte.

- The first price change will not be implemented within twelve months of the start of the Agreement in question. The proposed price change will not exceed the percentage of the increase of the CBS Consumer Price Index (CPI) compared to the previous calendar year.
- 3.3. Products that were already ordered at the time of the price change and services of which the performance has already commenced at the time of the price change will be delivered or performed in full in accordance with the prices in effect before the price change, unless the price or rates have been reduced. In that case the reduced price or rates will apply.
  - 3.4. All costs (including but not limited to administrative, office, overhead, shipping, inspection, receiving, transshipping, transport, travel and accommodation costs) are included in the prices or rates and cannot be billed separately to Deloitte.
  - 3.5. Supplier will not send the invoice before the date of delivery and acceptance of items or completion and acceptance of work or deliverables (retrospectively). In the event of services that are subject only to a best efforts obligation, Supplier will not send an invoice until the effort has been made and approved by Deloitte.
  - 3.6. Invoices must be in accordance with the order, the quantity of supplied products or services and the requirements under or pursuant to the law, and must include at least the following information: (i) the delivery address; (ii) the delivery date; (iii) an itemised list of the net price of the goods or services; (iv) the address details of Supplier on file with the Chamber of Commerce; (v) the name of the party placing the order/contact and/or cost centre at Deloitte; (vi) the PO number; (vii) the invoice date; (viii) the description and quantities of the invoiced products/services; (ix) the itemised invoice amounts and the total; (x) the VAT (specified per VAT rate); (xi) the bank account number; (xii) the Swift/IBAN number; (xiii) the VAT number.
  - 3.7. All invoices must be specified according to type and quantity and must be e-mailed in PDF format to NLGSCDigitalInvoices@deloitte.nl. The Supplier may only send one invoice per email, and only as a PDF file. Attachments may not be included in the email; attachments must be part of the PDF file. In addition, the Supplier has the option, if it is connected to the (Supplier) portal used by Deloitte, to use that portal to send the invoice including attachments as one PDF file. If it is a credit invoice, it must be clearly identified as such and sent in the manner mentioned above.
  - 3.8. If any of the agreed invoicing requirements have not been met, Deloitte has the right to return the invoice, and the amounts in question will not be payable until a correct invoice has been received. The invoice date on this amended invoice shall be the date of dispatch of the new invoice. The date on the amended invoice shall apply as the start of the payment term.
  - 3.9. If Deloitte rejects any products or services, it will notify Supplier in writing, by letter or email. In that case Supplier must immediately dispatch an invoice crediting the full amount of the delivery in question. Supplier will then send a new invoice for only the approved part of the delivery.
  - 3.10. VAT is only due on the payable amounts. All other levies and charges will be paid by Supplier unless explicitly agreed otherwise in writing.
  - 3.11. The payment term is thirty days from the day on which the invoice is received and approved by Deloitte.
4. **Screening**
    - 4.1. Deloitte has the right to screen, or to assign someone to screen Supplier and subcontractors (whether these are subordinates or not) prior to the conclusion and during the performance of the Agreement, and Supplier must cooperate with this screening. The screening is understood to at least include (i) conducting a (background and reputation) check by searching public sources, (ii) requesting and documenting references, (iii) conducting checks to comply with the Money Laundering and Terrorist Financing (Prevention) Act (*Wet ter voorkoming van witwassen en financieren van terrorisme*), (iv) assessing whether Supplier complies with laws and regulations on the independence of accountants and (v) assessing whether the cooperation forms a risk for Deloitte's ethical business practices and reputation.
    - 4.2. Without prejudice to the grounds for termination listed in Articles 7 and 27 of these GPC, Deloitte has the right to terminate the Agreement with immediate effect if Deloitte is of the opinion that this is justified by the results of the aforementioned screening or if it is clear at that point that Supplier or subcontractor is not offering reasonable cooperation.
  5. **Performance by Supplier**
    - 5.1. Supplier will immediately notify Deloitte of any (impending) failure to meet the agreed delivery date(s) or term(s). If Supplier fails to meet the obligation to deliver on time, Supplier will forfeit a fine. The amount of the fine is 1% of the price for the items or services that were supplied too late per calendar day of delay, up to a maximum of 25% of the price. The fine does not affect Deloitte's right to performance, termination, suspension and compensation.
    - 5.2. Unless explicitly agreed otherwise in writing, all schedules, dates and milestones are final deadlines, which means that every deadline missed constitutes default on the part of Supplier, unless Supplier can prove that the failure was caused solely by the willful intent or conscious recklessness of Deloitte.
    - 5.3. Upon request, Supplier will provide Deloitte, or a third party designated by Deloitte, with free-of-charge access to all information pertaining to the measures taken for the performance of an Agreement as well as the method of implementation.
  6. **Intellectual property rights**
    - 6.1. Deloitte and Supplier each retain the intellectual and industrial property rights that existed before the conclusion of the Agreement.
    - 6.2. Unless there is a separate licensing agreement, all (intellectual and industrial) property rights that may be or have been established on (work) products that are the result of deliverables or work supplied by Supplier belong to and are hereby transferred to Deloitte. If and in so far as necessary, Supplier will provide all reasonable cooperation in the transfer of these rights to Deloitte, even after the end of the Agreement if necessary. To the extent Deloitte does not already own the property rights on the basis of the Agreement, Supplier warrants that Supplier owns the intellectual and industrial property rights in question, and Supplier irrevocably relinquishes any moral rights and/or confirms that these have been relinquished by the holder of these rights if this is someone other than Supplier.
    - 6.3. Unless there is a separate licensing agreement, if intellectual or industrial property rights of Supplier or third parties are or remain vested on

- delivered goods, software, products or services, or parts of the same, Supplier hereby grants Deloitte, pursuant to the Agreement, a worldwide, transferable, exclusive perpetual right of use, and the compensation for this right is included in the price of the goods, software, products or (results of the) services.
- 6.4. Supplier is required to inform Deloitte of the existence or acquisition of the abovementioned rights at no additional cost to Deloitte.
- 6.5. Supplier warrants and represents to Deloitte that the use of (work) products resulting from work performed by Supplier does not infringe any intellectual or industrial property rights of third parties, and will indemnify Deloitte in and out of court against third-party claims based on infringement of intellectual or industrial property rights, and will compensate Deloitte for all resulting damages and all costs incurred by Deloitte without recourse of Supplier to force majeure.
- 6.6. Without prejudice to Deloitte's right to compensation for damages, if the delivery or use of (work) products resulting from work performed by Supplier results in infringement of any third-party rights or in a wrongful act against a third party, Supplier will do the following, at its own cost, in consultation with Deloitte:
- (i) replace the (work) products in question with equivalent (work) products that do not infringe any third-party rights, or the use of which does not constitute a wrongful act against a third party; or
  - (ii) acquire a right of use at its own cost for the third-party right in question; or
  - (iii) change the (work) products in question so that the infringement or wrongful use is remedied, without restricting the functionality of the (work) products.
- 6.7. Unless explicitly agreed otherwise, all Deloitte group companies are entitled to make use of Supplier's deliveries. If one of the group companies makes use of a delivery and (the business of) this company is sold in whole or in part, it will retain the right to make use of the rights pertaining to the Delivery in question for at least 24 months under the conditions of the Agreement in question.
- 7. Termination and dissolution of the Agreement**
- 7.1. Deloitte is entitled at any time to prematurely terminate all or part of the Agreement in writing, with due observance of a reasonable notice period of up to ten business days, without having to provide reasons and without incurring any liability. In that event, Deloitte and Supplier will enter into discussions as soon as possible to settle the consequences of the termination in mutual consultation.
- 7.2. Without prejudice to the provisions of Article 9.4, Deloitte is entitled to terminate the Agreement in writing, effective immediately, without incurring liability, if Supplier fails or will fail to fulfil any of its obligations under the Agreement. If the failure can be remedied by Supplier, Deloitte is entitled to terminate the Agreement in writing, effective immediately, without incurring liability, if Supplier fails to remedy or is unable to remedy the shortcoming within five business days after Deloitte asked Supplier to do so. In that case, any claims Deloitte might have against Supplier are payable immediately and in full.
- 7.3. Each party is entitled to terminate part or all of the Agreement without judicial intervention and without notice of default, effective immediately, if the other party:
- (i) has applied for or has been granted a moratorium;
  - (ii) has been declared bankrupt or a request for bankruptcy has been filed for that other party;
  - (iii) otherwise loses the power to dispose of a relevant part of its equity or liquidity; or
  - (iv) is acquired by a third party.
- 7.4. Furthermore, Deloitte is entitled to terminate the Agreement without incurring any liability if it is of the opinion that continuing the Agreement would lead to a violation of Dutch or relevant foreign laws or regulations, including laws and regulations concerning the independence of auditors.
- 8. Confidentiality and security**
- 8.1. The parties will treat the content of this Agreement, the conditions under which it has been concluded and all information from Deloitte and/or its clients ("Confidential Information") as confidential and will not make any notifications to third parties except with the prior written consent of the other party, it being understood that Deloitte may share the Confidential Information with other Deloitte Entities, provided that these Deloitte Entities observe the confidentiality obligations described in these GPC. The parties do have the right to share Confidential Information: (a) in order to comply with a statutory requirement under national law or pursuant to a foreign law which is enforced in the Netherlands, (b) on a confidential basis in the event of (impending) legal proceedings with a lawyer, the auditor, a subject-matter expert and the insurer and the relevant insurance intermediary from the party in question, and (c) if the Party in question was able to obtain the same information without violating the confidentiality obligations.
- 8.2. Supplier undertakes to refrain from disclosing observations, names of (former) clients, details of partners, employees or contractors of Deloitte and/or affiliated and/or partnering organisations, data or information, including but not limited to product, market, client and company data, of Deloitte and affiliated or partnering organisations (also covered by the term "Confidential Information") to third parties during or after the end of the Agreement.
- 8.3. Supplier undertakes to use the Confidential Information exclusively for the performance of the Agreement, to refrain from using this information for its own gain, and to make the information available only to those officers and employees who are involved in the performance of the Agreement.
- 8.4. Supplier undertakes to make subcontractors subject to the same confidentiality and penalty provisions included in this Article 8 by laying down these provisions in a written document which has been accepted by the subcontractors in question and which specifies the penalty owed to Deloitte.
- 8.5. If Supplier is required by law to provide information to a supervisory authority or a third party, Supplier will notify Deloitte immediately in writing of this requirement, specifying the recipient in question, and Supplier will make it clear to the supervisory authority or third party that this concerns confidential information, and Supplier will assist Deloitte free of charge in taking measures against the third party to prevent further dissemination of the information.
- 8.6. Supplier will not be allowed to use the Deloitte logo or name in its external communications, unless Deloitte has given explicit permission in writing to do so.

- 8.7. At the end, termination or dissolution of the Agreement, Supplier will ensure that all materials, records, information and other documentation from Deloitte and/or Deloitte's clients will be returned immediately to Deloitte and that any copies are destroyed, except in so far as retention is required by law. In the latter case, Supplier warrants that the information will be stored in a secure and confidential manner.
- 8.8. If Supplier breaches any of the confidentiality obligations, Supplier will forfeit to Deloitte a penalty for each violation, payable immediately without notice of default being required, of €50,000 plus a penalty of €5,000 for each day (or partial day) that the violation continues or is repeated. This does not affect the right to recover damages or to initiate other (civil or criminal) proceedings.
- 9. Insurance and Indemnification**
- 9.1. Supplier will purchase and maintain adequate liability insurance for professional and business liability as well as continuity insurance in the event of business interruptions (for example due to data loss, fire, water damage, theft, fraud etc.) for the duration of the Agreement and for a period of five years afterwards. As a minimum, the insurance policies will be in line with market conditions and will be sufficient to cover the risks that can reasonably be associated with the business of Supplier. At Deloitte's first request, Supplier will provide access to the relevant policy/policies (or similar proof of insurance), and will transfer the rights arising from these policies to Deloitte at its first request.
- 9.2. Supplier will indemnify Deloitte in and out of court:
- (i) against all claims, damages and costs incurred by Deloitte, including the full cost of legal assistance caused directly or indirectly by actions of (employees of) Supplier, subcontractors or other parties engaged by Supplier that are contrary to the obligations imposed on Supplier pursuant to the Agreement or applicable laws and regulations, including the warranties provided by Supplier; and
- (ii) against all claims, damages, costs and suchlike, resulting from a failure to pay all or part of the statutory or contractual salaries, VAT, taxes, remunerations, benefits and/or national insurance contributions related to the performance of the Agreement.
- 9.3. The aforementioned indemnification under 9.2i takes effect as soon as Deloitte informs Supplier of the (legal) claim in question. Deloitte will assist Supplier, in exchange for payment of reasonable expenses, with its defence and will take all reasonable standard measures to avoid unnecessarily increasing the liability. Supplier will intervene in the (legal) claims and conduct an adequate defence. If Supplier fails to do so after having been informed by Deloitte about a (legal) claim, Deloitte will have the right to conduct its own defence against the (legal) claim in question at the cost and risk of Supplier. In that event, Supplier will be required to pay Deloitte a reasonable advance for the costs that Deloitte may (reasonably be expected to) incur. If Deloitte effects a settlement, without prior consultation with Supplier, regarding a (legal) claim against which Supplier is required to indemnify Deloitte, Supplier will compensate Deloitte for the related costs and damages, unless and in so far as Supplier can prove that it cannot possibly benefit from this settlement.
- 9.4. If Supplier fails in full or in part in the (timely) performance of the Agreement, Deloitte will have the right, without notice of default, to have the products or services supplied by a third party or to supply them itself at Supplier's costs, without prejudice to Deloitte's other rights.
- 10. Disputes and applicable law**
- 10.1. The legal relationship between Deloitte and Supplier is subject to Dutch law. The applicability of the Vienna Sales Convention is excluded. Disputes concerning the Agreement will be submitted in the first instance to the competent court in Rotterdam, The Netherlands, to the exclusion of other courts.
- 11. Company rules and rules of professional conduct and practice**
- 11.1. Supplier warrants and represents that it and/or any staff it has assigned and/or made available (who work under the management and supervision of Deloitte or a client of Deloitte) will abide by their company rules and rules of professional conduct and practice that apply to them in the context of their work, and that they will comply with the applicable laws and regulations, the instructions and policies of Deloitte and Deloitte Touche Tohmatsu Limited, including those concerning integrity and independence, financial interests with or in clients of Deloitte and Deloitte Touche Tohmatsu Limited, confidentiality, the integrated security policy and risk management.
- Anti-Corruption*
- 11.2. Supplier warrants and represents that it and/or any staff it has assigned and/or made available (who work under the management and supervision of Deloitte or a client of Deloitte) will comply with the applicable anti-corruption laws, including at a minimum the provisions of the Dutch Criminal Code, the UK Bribery Act (2010) and, if applicable, the Foreign Corrupt Practices Act (FCPA).
- 12. Integrity and Corporate Social Responsibility**
- 12.1. Supplier warrants and represents that it and all its employees and (employees of) subcontractors will comply and continue to comply, from the time a proposal is submitted to the last delivery to Deloitte, with the Supplier Code of Conduct, which is enclosed with these conditions and is an integral part of it. It can also be downloaded from [www.deloitte.nl/gedragcode-leveranciers](http://www.deloitte.nl/gedragcode-leveranciers). The Supplier Code of Conduct may be changed from time to time by Deloitte. Failure to meet these requirements is never excusable, cannot be classified as force majeure, will immediately cause Supplier to be in default, and is always a legitimate reason for the termination of the Agreement (to take effect at Deloitte's discretion), without prejudice to Supplier's liability for damages resulting from the failure or the termination.
- 13. Force majeure**
- 13.1. Strikes, illness, absence or departure of employees for any reason whatsoever, blockades, boycotts, breach of contract by suppliers or contractors of Supplier, breach of contract by carriers, fire, damage, power failures or failures in other services, or government measures of whatever nature will not constitute force majeure for Supplier. Supplier will be able to invoke force majeure only if a final and irrevocable judgement that the failure to fulfil an Agreement in whole or in



part was due to willful intent or similar instance of gross negligence ("opzet of bewuste roekeloosheid") of Deloitte, the burden of proof to be borne by Supplier. Deloitte will be in creditor's default only if (1) the Agreement contains explicit contractual obligations for Deloitte and (2) Deloitte remains in default with regard to its obligations for at least twenty business days after receiving written notification from Supplier specifying the failure.

## 14. Sub-assignment (including subcontracting) and secondment

- 14.1. Supplier is not allowed to transfer its obligations under the Agreement in full or in part to a third party without prior written permission from Deloitte.
- 14.2. If Deloitte permits Supplier to engage subcontractors or third parties, this is conditional to the third party in question guarantying full compliance with the Agreement and accepting joint and several liability towards Deloitte. Supplier will remain responsible and liable, in addition to the third party in question, for complete compliance with the requirements under the Agreement.
- 14.3. Supplier will provide Deloitte with all information requested by Deloitte pertaining to any work performed by third parties.
- 14.4. Supplier shall be transparent towards Deloitte with regard to any (agreements concerning) compensation, discounts, kickbacks, commissions or other benefits which Supplier or one of its group companies receives from third parties and which are directly or indirectly related to the conclusion or performance of the Agreement, even if these benefits come to light after the deliveries to Deloitte have already commenced or have been completed. In that event, Deloitte is entitled to impose additional conditions.
- 14.5. At Deloitte's request, Supplier will collaborate with third parties appointed by Deloitte. In that event, Supplier is solely responsible for coordinating its activities with such third parties.

## 15. Labour Market Fraud (Bogus Schemes) Act and tax chain liability

- 15.1. Supplier will act in accordance with the Labour Market Fraud (Bogus Schemes) Act (*Wet aanpak schijnconstructies*), meaning that it will comply with the applicable laws and regulations (including Book 7 of the Dutch Civil Code and the Minimum Wage and Minimum Holiday Allowance Act (*Wet minimumloon en minimumvakantiebijslag*)) as well as any applicable collective labour agreements.
- 15.2. At Deloitte's first request and within thirty days of the date of this request, Supplier will submit statements to Deloitte which demonstrate that Supplier paid (net) salaries in full and on time and that it paid VAT, taxes, remunerations, benefits and/or national insurance contributions for employees involved in services or products that are supplied to or via Deloitte, and that the payable salaries and benefits at a minimum comply with the Minimum Wage and Minimum Holiday Allowance Act and any applicable collective labour agreement. These statements must be prepared by a certified auditor or registered accounting consultant and they must be certified as original copies. If Supplier fails to submit such a statement in good time, Deloitte is entitled to suspend all payments to Supplier and – at its own discretion:  
(i) to retain this amount until a certified auditor or registered accounting consultant declares that Supplier or the persons and/or companies engaged by Supplier have fully and correctly

complied with the contribution obligations in question; or

(ii) to deposit up to 50% of the amount payable to Supplier under the Agreement in a bank account of Supplier pledged to the Tax Authority (G account/deposit account) or pay an equal amount directly to the Tax Authority on behalf of Supplier. In these cases, Deloitte will not owe any interest in relation to such payments.

- 15.3. Furthermore, Supplier will enable Deloitte at its first request to perform or to have someone, possibly a third party, perform inspections, audits or payroll audits of the financial records and payroll records for the loaned staff during the term of the Agreement, for the purpose of verifying compliance with the Labour Market Fraud (Bogus Schemes) Act. Supplier will ensure that the records are organised and submitted in such a way that the inspection can be performed properly within a reasonable period. Deloitte commits to handle all personal data of the persons in question as confidential during the inspection.

## 16. Privacy

- 16.1. Supplier warrants and represents to Deloitte that it has been, is, and will continue to be in compliance with all applicable Dutch and European laws and regulations on personal data protection, including the General Data Protection Regulation (Implementation Act), and it will indemnify Deloitte in and out of court against any claims and hold Deloitte harmless from any damages, costs, penalties and fines resulting from a breach of these laws by (auxiliary persons of) Supplier. If Supplier can be considered a processor within the context of the agreement, Supplier will sign a processing agreement provided by Deloitte. If Deloitte and Supplier can be considered jointly responsible, the parties will determine in mutual consultation how they will fulfil their obligations under the General Data Protection Regulation (Implementation Act) in conformity with Article 26 GDPR. Upon request, Supplier will immediately inform Deloitte of the manner in which Supplier fulfils its obligations on the basis of the aforementioned laws and regulations.
- 16.2. If Deloitte has obligations in respect of data subjects on the basis of personal data protection legislation, including the obligation to correct and/or remove personal data upon request, Supplier will provide Deloitte at its first request with the necessary cooperation in the implementation of these rights of the data subjects.
- 16.3. Unless Deloitte has given express prior written permission to do so, Supplier will not process or assign someone to process personal data from or relating to Deloitte outside of the European Economic Area (EEA).
- 16.4. In the event of a "data leak" as defined below, Supplier will immediately, or in any case within 24 hours, contact the Security Officer of Deloitte (see: <https://www2.deloitte.com/nl/nl/pages/over-deloitte/articles/melding-beveiligingslek-datalek.html>) and follow the Security officer's instructions. At a minimum, a data leak is defined as: (i) (potentially) unwanted or unauthorised access to the (personal) data, (ii) (the risk of) significant disruption of the Services, (iii) (potential) violations of applicable laws and regulations or the provisions of the Agreement, and (iv) other irregularities with regard to the processing of the (personal) data, including confidentiality, integrity and availability. Reporting an issue does not release

- Supplier from liability and/or its legal obligations.
- 16.5. If the personal data from or pertaining to Deloitte are no longer necessary for the performance of services or a directly related purpose, Supplier will destroy all personal data within thirty days, unless it is required to retain the data under applicable law.
- 16.6. Supplier will not be allowed to send unsolicited messages via e-mail, mobile phone or other (electronic) channels or via regular mail to Deloitte or its partners or employees for the purpose of selling services or products.
- 16.7. Deloitte may process personal data within the scope of these GPC. Deloitte will make every effort to process personal data in a lawful, proper and transparent manner. To this end, Deloitte has established a privacy policy which can be consulted via "[Deloitte Privacy Policy](#)" (aimed at its suppliers, clients and other business relations).

## 17. System security

- 17.1. Supplier and employees of (auxiliary persons of) Supplier are not allowed to take materials, materials that contain data (data carriers including but not limited to CD-ROMs, external hard drives, USB data carriers), records or other documentation out of the offices or systems or Deloitte, unless Deloitte has given express, written permission in writing.
- 17.2. If Supplier processes information for or on behalf of Deloitte, it is required to take appropriate technical and organisational measures, in accordance with the most advanced state of-the-art technology and standards development, to protect the confidential information and personal data against theft, loss, and any form of unlawful processing, and it will follow Deloitte's instructions to this end. These measures should also be directed at preventing the unnecessary processing of (personal) data and unauthorised access to confidential information, which can be verified in line with the frequency and impact of changes, or shall at least be verified annually to meet Deloitte's standards.
- 17.3. Upon first request, Supplier will give Deloitte, or a third party appointed by Deloitte, access to and copies of the agreements concluded with auxiliary persons referred to in this provision, for the purpose of verifying and documenting compliance with this provision, or at least provide the information required for the inspection.
- 17.4. If the inspection reveals that Supplier has failed to fulfil its obligations in full or in part, Supplier will pay for the costs of the inspection.

## B: Delivery of goods, including movable items

### Applicability

The supplementary terms and conditions included in this chapter B apply in addition to chapter A of these GPC for requests for proposal, orders and agreements regarding the purchase and supply, hire purchase (installment plan), leasing and renting of movable items. Chapter B will prevail over chapter A in the event of a conflict.

## 18. General requirements

- 18.1. Supplier warrants and represents that goods that are delivered will in any event:
- be free from defects, function properly and comply with the agreed specifications and anything else that may generally be expected from the goods in question; and
  - be suitable for the intended purpose of these goods on the basis of their design or the order; and

- comply with the specifications in the Agreement; and
- at a minimum meet the requirements imposed by or pursuant to the law; and
- continually meet the requirements imposed on any type approval; and
- be free from material, manufacturing, construction and design flaws; and
- not contain any substances and/or preparations prohibited by or pursuant to national or international statutory regulations for the goods; and
- with due care separated and recognizable as Deloitte's property or include an ownership declaration if the goods have been paid for (in part) by Deloitte but are still held by Supplier. Fungible items will be individualised immediately by Supplier upon advance payment, they will be visibly labelled as Deloitte's property and covered by adequate insurance; and
- not contain any substances that cannot be processed using standard waste disposal methods.

- 18.2. All documentation requested by Deloitte will be made available free of charge by Supplier, in Dutch and/or English at Deloitte's discretion.
- 18.3. Supplier warrants that it will only use production methods, materials and machines in the performance of the Agreement that meet the highest standards in the areas of effectiveness, soundness, sustainability and safety. If Deloitte wishes, Supplier will grant inspection of the measures it has taken to back up this guarantee as well as the way in which these have been implemented. Without prejudice to the guarantee obligation of Supplier in this matter, Deloitte is entitled to inspect and assess the production methods, materials and machines used by Supplier in the performance of the Agreement.

## 19. Manufacturing and quality assurance

- 19.1. Whenever requested, Supplier will give Deloitte the opportunity to inspect the (partly) manufactured goods during the manufacturing process. To this end, Supplier will provide testing and measuring equipment and staff support, free of charge upon request. Deloitte is entitled to have the (partly) manufactured goods tested by an independent third party, such as an independent testing agency. If the testing agency rejects the goods or identifies defects, the cost of the testing agency will be paid by Supplier.

## 20. Hazardous substances and/or preparations

- 20.1. If requested, Supplier will provide information about the extent to which the environment and corporate social responsibility have been taken into account in the design of the goods.
- 20.2. Supplier will provide Deloitte with a list of the substances and/or preparations present in the goods that are hazardous or that are potentially hazardous to humans, items or the environment. Supplier warrants that the provided information is accurate and complete at all times.
- 20.3. Supplier will specify which components of the goods are suitable for reuse or recycling, other than by incineration, at the end of their life cycle. To this end, Supplier will take back the goods from Deloitte or pay Deloitte an appropriate fee for waste disposal/recycling.

## 21. Delivery

- 21.1. Deloitte will be entitled to "Delivery Duty Paid", in accordance with the Incoterms in effect at the time of the order.
- 21.2. Supplier will ensure that the bill of lading is completed and that it states Deloitte's PO number, as well as any shortcomings. Deloitte is not required to accept a shipment (in full or in part) if:
- the shipment does not contain the units listed on the bill of lading; or
  - the content of the shipment or the package has been damaged or is otherwise out of compliance with the Agreement; or
  - the shipment is not delivered to the agreed location or on the agreed date or time; or
  - the lading bill does not state the relevant PO number.
- 21.3. A shipment has not been delivered until Deloitte has actually inspected the shipment and signed the lading bill for receipt of the shipment. Supplier will immediately take back a rejected shipment, at their own cost. If the shipment cannot be returned immediately, Supplier will collect the shipment or have it collected as soon as possible, at their own cost.
- 21.4. Partial deliveries are permitted only if and in so far as Deloitte has given prior permission for this by letter or e-mail. Partial deliveries at the initiative of Supplier will never result in a higher price for the goods or the delivery itself.

## 22. Risk and ownership

- 22.1. The risk of damage and loss and ownership of the items will not transfer to Deloitte until it has received the items and after it has inspected and approved these items or has actually started to use them, or when the period of sixty calendar days referred to below has passed without Deloitte having rejected the items.
- 22.2. A delivery or part thereof may be rejected within a period of sixty calendar days, counted from the date of delivery, if non-performance of the Agreement is demonstrated. If the delivery or part thereof is rejected, Deloitte has the discretionary right to either demand that Supplier delivers, repairs or replaces the missing or defective items at its (Supplier's) own cost within three business days of receiving the rejection notice, or to terminate the Agreement in full or in part, without prejudice to Deloitte's right to compensation for damages.
- 22.3. If the rejected items are not collected, Deloitte may return the rejected items at Supplier's cost.
- 22.4. Supplier will be responsible for the costs of another inspection or assessment of a remedial delivery and for the transport costs.

## 23. Product liability

- 23.1. Supplier will indemnify Deloitte against third-party claims related to defective products in the sense of the Product Liability Directive of the European Union and the laws and regulations based on this directive.

## C: Performance of services (including secondment)

### Applicability

In addition to chapter A of these GPC, the supplemental terms and conditions in this chapter C apply to requests for proposal and agreements for the provision of services by Supplier (including secondment). Chapter C will prevail over Chapter A in the event of a conflict.

## 24. Performance of services; General

- 24.1. Supplier and/or its staff will perform the services with the professional care that may be expected from a reasonably acting, reasonably competent professional service provider.

- 24.2. Supplier warrants and represents that it will assign personnel (including subordinate or non-subordinate agents) to the project who:
- continually meet the highest standards in terms of expertise, competencies, skills, experience, training, reliability, integrity and work ethic. If Deloitte is not satisfied with the qualifications or the conduct of certain individuals, Deloitte is entitled to demand the removal of these individuals and Supplier will be required to replace them immediately;
  - are authorised and qualified to perform the work in question; and
  - comply with all laws and regulations, including the Dutch immigration laws and the Terms of Employment Posted Workers in the European Union Act (*Wet arbeidsvoorwaarden gedetacheerde werknemers in de Europese Unie*) (including at least the duty to keep records, the duty to report, the duty to disclose information and the appointment of a contact person for the relevant authorities).
- 24.3. If requested, and in so far as there are legal grounds for doing so, Supplier will provide a copy of, or access to, valid identity documents for the assigned staff members.

### Confidentiality for persons to be deployed

- 24.4. Supplier will inform the persons that it deploys to perform the services before the start of the work of the provisions in Article 8 of these GPC, and will make sure that these individuals agree to strictly comply with these requirements. Deloitte or Deloitte's client may require the aforementioned persons to sign a confidentiality agreement. These persons must comply with this demand; failing to do so will result in the individual not being allowed to do the contracted work.
- 24.5. Deloitte is required to keep the personal circumstances of the assigned persons confidential, both during the Agreement and afterwards. Data pertaining to performance of duties will not be made available to third parties without notifying this individual in advance.

### Intellectual property

- 24.6. Article 6 of these GPC applies in full. Supplier is responsible for making sure that the assigned individual complies with these requirements as well.
- 24.7. Supplier warrants and represents that to the extent Deloitte is not already in possession of, or entitled to, the intellectual and industrial or other property rights referred to in Article 6.2 of these GPC under the Agreement, the assigned personnel will transfer exclusive ownership of these rights to Deloitte when they arise. To the extent the transfer of these rights would require another document, Supplier warrants that the individual in question will cooperate with the transfer of these rights by means of a document to be prepared later, at no cost to Deloitte.
- 24.8. Supplier acknowledges – and is responsible for ensuring that the assigned individuals acknowledge – that the agreed rate includes compensation for the fact that they are not entitled to any intellectual property rights and/or the fact that they transfer the intellectual property right to Deloitte to the extent necessary.
- 24.9. Supplier and the assigned individuals are not allowed to distribute and/or copy any materials resulting from the aforementioned intellectual property rights or to (have someone) exploit them in any form whatsoever other than for the performance of the Agreement.

### No employment agreement

- 24.10. The parties acknowledge that nothing in the Agreement will give rise to the formation of an employment relationship between the

individuals assigned by or on behalf of Supplier and Deloitte.

## Daily rate

- 24.11. An agreed daily rate will apply to regular eight-hour work days, not including breaks if any. If other work hours apply, this will be specified in the Agreement and the relevant Purchase Order. No more than eight hours may be invoiced per day, unless Supplier has received specific prior written permission from Deloitte to exceed the eight-hour limit.

## 25. Staff members who have been or will be assigned temporarily by Supplier to work under the management and supervision of Deloitte or a client of Deloitte ("secondment", "loaned staff")

- 25.1. Article 24 of these GPC applies in full to secondment Agreements.

## Screening

- 25.2. In the event of secondment, Deloitte will conduct screening – or Deloitte will engage Stichting DSI or an equivalent independent party to conduct screening of the loaned staff members at Supplier's cost, before these individuals start working for Deloitte. Within the limits set by law, the screening will at a minimum include:
- i. preparation and verification of a continuous curriculum vitae for the five years prior to the work for Deloitte;
  - ii. requesting and documentation of references;
  - iii. inspecting, copying and verification of original diplomas and letters or reference;
  - iv. requesting a Certificate of Good Conduct with regard to the work to be performed at Deloitte or clients of Deloitte.

For each staff member who has been / will be temporarily assigned, Supplier warrants and represents that it will (a) collect the necessary information in the format requested by Deloitte for the purpose of the abovementioned screening, (b) prepare a file with the required data, and (c) keep this file up to date.

- 25.3. If requested by Deloitte, Supplier will ensure that loaned staff members with less than five years of work experience will complete an online assessment, paid for by Deloitte, the results of which may serve as one of the criteria for acceptance or rejection of the secondment of this person.
- 25.4. In addition to Article 11 of these GPC, Supplier warrants that the loaned staff members will comply with the independence policy of Deloitte Netherlands and DTTL, which may be updated from time to time (e.g. as a result of amended laws and regulations). Supplier will be given a declaration of independence (including the independence policy that applies to the loaned staff), and Supplier warrants that this declaration will be completed by the loaned staff members and returned to Deloitte in the prescribed manner. Supplier is responsible for the cost of the instruction and the hours and efforts related to completing the instruction and forms.
- 25.5. Supplier warrants that it will conclude and maintain an employment agreement or an agreement for the provision of services with individuals who perform the work and that Supplier will comply with all applicable national or international laws and regulations and any applicable collective labour agreements.

## Performance of the Agreement

- 25.6. The loaned staff members will perform the work at the location(s) specified in the Agreement. These individuals will perform the Agreement to

the best of their knowledge and ability in accordance with Deloitte's wishes and instructions.

- 25.7. Supplier is required to provide training and supervision for the loaned staff members for the duration of the Agreement so that they are and remain qualified at all times for the work at Deloitte on the basis of the Agreement and the job descriptions.

## Registration of Supplier

- 25.8. Supplier warrants that it has registered the activity of temporarily assigning staff to another party in exchange for payment for the performance of work under the latter's supervision or management other than pursuant to an employment contract concluded with this person with the Trade Register of the Chamber of Commerce, for the duration of the Agreement, in accordance with Article 7a of the Placement of Personnel by Intermediaries Act (*Wet allocatie arbeidskrachten door intermediairs*). Supplier will be proactive in informing Deloitte if this registration has expired.

## Time sheets

- 25.9. Supplier will ensure that the staff members loaned by Supplier:
- (i) record the hours actually worked in Deloitte's time registration system on a weekly basis, unless the individuals in question do not receive a Deloitte laptop. In that case, these individuals must report the hours actually worked to a person designated by Deloitte; and
  - (ii) record the hours actually worked every month on a time sheet and submit a printout to the responsible officer of Deloitte, who will sign for approval.
- 25.10. Supplier will enclose a copy of the approved time sheet with the invoice.
- 25.11. If the requirements in Articles 3, 25.9 and 25.10 of these GPC have not been met, Deloitte is entitled to return the invoice. The dispatch date of the subsequent invoice will apply as the invoice date.

## Continuity and payment

- 25.12. Sickness, holidays and/or "idle time" of staff members loaned to Deloitte by Supplier to Deloitte are at the cost and risk of Supplier. Only hours actually worked will be paid, based on a time sheet which has been approved in conformity with Article 25.9.
- 25.13. If the Agreement specifies a monthly amount, this monthly amount will be proportionately reduced in the event of sickness, absence or idleness.
- 25.14. In the event of replacement, the training period will be paid for by Supplier and Deloitte will not be billed for the costs.
- 25.15. Deloitte and/or Deloitte's client may demand replacement of the loaned staff at any time, and Supplier is required to comply. Supplier may replace one of the loaned staff members only after prior consultation and with the consent of Deloitte.
- 25.16. The person who (temporarily) replaces the loaned staff member must have the same qualifications as the original person working under the management and supervision of Deloitte (or the client of Deloitte). During the consultation, Deloitte and Supplier will also decide when the replacement will start working at/for Deloitte.

## Liability for secondment

- 25.17. The parties acknowledge that the staff loaned by Supplier to Deloitte will work under the management and supervision of Deloitte or Deloitte's client. However, Supplier will retain the full right to exercise employer's control, including the right to evaluate the loaned staff



- member and to fire the employee. Supplier is not liable for any damage caused by a loaned staff member during the performance of the work under the management and supervision of Deloitte, in so far as the loaned staff member was not a subordinate of Supplier in the context of the actions that led to the event that caused the damage and Supplier did not have any control over the actions constituting the fault.
- 25.18. Article 25.17 does not apply if the damage may reasonably be imputed to misrepresentation by Supplier of the training, experience, competencies, skills or formal qualifications of the loaned staff member in question, or if there was intent or deliberate recklessness on the part of Supplier.

**The remaining articles of the GPC apply to both an agreement to perform services and to Loaned staff agreements, unless explicitly mentioned otherwise**

**26. Indemnification**

- 26.1. Supplier indemnifies Deloitte in and out of court, without a notice of default being required, against all claims and shall hold Deloitte harmless from any damage and costs in the event of failure (in whole or in part) to comply with the obligations, warranties and representations specified in Articles 15 (Labour Market Fraud (Bogus Schemes) Act), 24.2.ii (qualification of assigned persons for work to be performed), 24.2.iii (compliance with (immigration) laws and regulations and Terms of Employment Posted Workers in the European Union Act), 4 and 25.2 (screening), 25.4 (independence), 25.5 (retention of employment agreement or agreement for services and employment law related claims) and/or 25.8 (Registration of Supplier, WAADI). Article 9.3 applies mutatis mutandis.
- 26.2. Furthermore, Supplier indemnifies Deloitte as described in Article 26.1 if (i) an administrative penalty is imposed pursuant to Foreign Nationals Employment Act (*Wet arbeid vreemdelingen*) and (ii) an employment relationship arises between the assigned individual(s) and Deloitte, even though the Parties did not intend for this to happen.

**27. Termination and dissolution of the Agreement**

- 27.1. In addition to the grounds for termination and dissolution of the Agreement stipulated in chapter A of these general purchase conditions, the Agreement and/or a contract for loaning staff members to work under the management and supervision of Deloitte or the client of Deloitte may be terminated by Deloitte, at no cost and effective immediately:
- (i) if Supplier, the temporarily assigned staff member or the loaned staff member:
    - a. does not follow an instruction which was given in the context of this person's work; or
    - b. does not perform the agreed work at the agreed times;
    - c. does not meet expectations or needs to be replaced in Deloitte's or Deloitte client's opinion; or
  - (ii) if the employment agreement or the agreement for services between the loaned staff member and Supplier is terminated for whatever reason during the term of the contract; or
  - (iii) if the agreement between Deloitte and Deloitte's client for whom Supplier was contracted is terminated; or
  - (iv) if Deloitte decides to terminate the Agreement as a result of illness or absence for

other reasons for more than ten business days of the staff member loaned by Supplier.

- 27.2. In addition to the situations referred to in Article 27.1, a contract for the secondment of individuals by Supplier to work under the management and supervision of Deloitte or a client of Deloitte will end by operation of law:
- (i) immediately after the expiry of the term or period stipulated in the Agreement, or an extension of this term or period agreed in writing, but in the absence of a clearly defined term or period (or extension thereof) after a maximum of six months; and/or
  - (ii) if the relationship between Deloitte and the loaned staff member is considered an employment relationship or equivalent relationship on the basis of a judgement of the civil or administrative court, or on the basis of a decision or decree.

**28. Non-solicitation clause**

- 28.1. During a period of twelve months after the end of the Agreement, the loaned staff of Supplier will not be allowed without prior written permission from Deloitte to maintain business contacts with or work for any individuals, institutions, companies or enterprises with which this person maintained business contacts during the twelve months prior to the termination of their work for Deloitte in the context of the performance of the Agreement.
- 28.2. For a period of twelve months after the end of the Agreement, Supplier, its employees, its agents and its loaned staff will not be allowed without prior written permission from Deloitte to induce employees or Partners of Deloitte with whom the aforementioned Supplier and individuals had contact prior to or during the Agreement to terminate their employment with Deloitte or to hire them, employ them directly or indirectly, or otherwise maintain a commercial relationship with this employee or former employee of Deloitte.
- 28.3. The provisions of Article 28.1 do not apply if the loaned staff, loaned by Supplier, has been assigned by Deloitte as a worker in the sense of the Placement of Personnel by Intermediaries Act with a person, institution, company or enterprise and the loaned staff member concludes an employment agreement with this person, institution, company or enterprise after the end of this placement.
- 28.4. In the event of a violation of the provisions of Articles 28.1 and 28.2, Supplier will forfeit to Deloitte, without further notice of default, an immediately payable penalty in the amount of the total sales realised by Supplier within the context of the Agreement during the last twelve months prior to the end of the Agreement. If and in so far as the Agreement lasted less than twelve months, the penalty is calculated by multiplying the mean monthly sales realised by Supplier in the context of the Agreement by twelve. The preceding in this article does not affect or prejudice Deloitte's right to demand compliance and full compensation for damages.
- 28.5. Payment of the amount specified in Article 28.4 does not release Supplier from the obligations described in this article.