



## **GENERAL TERMS & CONDITIONS OF PURCHASE**

Deloitte General Services,  
société à responsabilité limitée

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# GENERAL PROVISIONS



# 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 1.7, 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 6.5, 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 22 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](mailto: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.

## 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. 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. In the event of termination of the Contract due to a breach by Deloitte or the Supplier of their 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.

**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, if a force majeure situation arises lasting more than one month. Any unforeseeable, unavoidable external circumstance beyond the Party's control or which said Party cannot reasonably avoid or prevent, and through which the proper execution of the Contract entered into with the other Party is prevented shall be considered a force majeure event ("Force Majeure"). This includes, without limitation, war, flood, natural disasters, fire, destruction, damage, strike or labour dispute, takeover of company premises and lockouts, measures from public authorities, especially bans on imports and exports, general transportation problems, employee epidemics and shortages of raw materials or any law, order or requirement issued by a governmental agency or other authority. The non-performance of the Supplier or subcontractor of the Supplier shall not constitute Force Majeure.

**6.6.** The Parties acknowledge the risk posed by the spread of diseases and viruses, including without limitations coronaviruses such as Covid-19 and its derivatives (the "Epidemic") and the associated impact this might have on the performance of the Contract by the Parties. The Parties will comply with any restrictions and/or conditions imposed by any competent body and/or their respective organisations to mitigate the risks linked to the Epidemic.

Whilst the Parties will seek to continue to comply with their respective obligations set out in the Contract, the Parties accept that they may be required to adopt specific measures and put in place

safeguards during this period (collectively the "Measures"), including restrictions on travel to and from particular locations and the quarantining of individuals. These Measures may impact or prevent the performance of the Contract, for example, travels or events. Without prejudice to the fact that neither Party will be responsible for events beyond their reasonable control in connection with the performance of the Contract, the Parties will work collaboratively and in good faith to agree any formal variations to the Contract to mitigate the adverse impact resulting from the effects of the Epidemic and/or any of its resurgence. If the Parties fail to find amicably an agreement within ten (10) business days from the receipt of the written notice of a Party's wish to start negotiations, Deloitte shall be entitled to terminate the Contract with immediate effect. In case of such termination by Deloitte, 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.

**6.7.** 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;

(c) 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 others 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; or

(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.

**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 to other Deloitte Entities and/or contractors licensing cloud-based technology used by Deloitte or providing administrative, infrastructure 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.

**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](mailto: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. ASSIGNMENT AND SUBCONTRACTING

**10.1.** 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.

**10.2.** 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.

**10.3.** 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.

## 11. LIABILITY AND INDEMNIFICATION

**11.1.** 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.

**11.2.** 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.

**11.3.** The Supplier cannot exclude or limit its liability and indemnification with respect to:

- Death or personal injury;
- Its liability for fraud or fraudulent misrepresentation and breach of Clauses 21 and 23 ("Warranties");
- Its liability for breach of Clause 7 ("Confidentiality"), Clause 9 ("Processing of Personal Data") and Clause 8 ("Industrial and Intellectual Property");
- 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.

## 12. COMPLIANCE AND ANTI-BRIBERY

**12.1.** In case the Supplier is subject to quality standards, the Supplier declares that it has developed appropriate procedures and checks in compliance with such quality standards.

**12.2.** 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.

**12.3.** 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.

### 13. INSURANCE

**13.1.** The Supplier declares that it has subscribed to a professional insurance policy to cover the (contractual and tort) liability it may incur under the Contract and the present Conditions on the usual terms prevailing on the relevant insurance market and which shall be maintained throughout the term of the Contract. On request from Deloitte, the Supplier must be able to prove its insurance cover by providing either an insurance certificate or a copy of the insurance policy. Such confirmation or proof shall not relieve the Supplier from any liability incurred hereunder.

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

**14.1.** 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.

**14.2.** 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.

**14.3.** 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.

### 15. INDEPENDENCE

**15.1.** 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.

**15.2.** 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.

**15.3.** 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.

### 16. AUDIT RIGHTS

**16.1.** Audit performed by Deloitte

(a) During the term of the Contract and for one year thereafter Deloitte is entitled to audit, or have audited by a third party selected by Deloitte, 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 reasonably considers that prior notice would be detrimental to the purpose of the contemplated audit, Deloitte will notify the Supplier of its intention to audit by reasonable prior written notice.

(d) The Supplier and its subcontractors will provide Deloitte with sufficient resources to facilitate the audit to the extent reasonable

and Deloitte 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 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.

#### **16.2. 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.

## **17. NOTICES**

**17.1.** 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.

**17.2.** 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.

## **18. APPLICABLE LAW AND JURISDICTION**

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

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

**18.3.** 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.

## **19. MISCELLANEOUS PROVISIONS**

**19.1.** 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.

**19.2.** 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.

**19.3.** 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.

**19.4.** 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.

**19.5.** 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.

## **20. 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 a qualified 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.

## 21. ELECTRONIC COMMUNICATION

**21.1** The Parties may wish to communicate electronically with each other. However, the electronic transmission of information 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 data transmissions from known viruses and/or malicious code. However, it is recognized that such procedures cannot be a guarantee that transmissions 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 Deloitte will assume no liability to the Supplier or any third party on any basis, whether in contract, tort (including negligence) or otherwise, in respect of any error, damage, loss or omission arising from or in connection with the electronic communication of information between the Parties.

**21.2** 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.



# **ADDITIONAL TERMS RELATING TO THE SUPPLY OF GOODS**

## 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

### 20. PURCHASE ORDER – DELIVERY

**20.1.** 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.

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

**20.3.** 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.

**20.4.** The Supplier shall at Deloitte's request allow Deloitte to inspect and test the Goods prior to dispatch to its premises.

### 21. WARRANTIES FOR GOODS

**21.1.** 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.

**21.2.** 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.

**21.3.** 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.

**21.4.** 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.

**21.5.** 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.

**21.6.** 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.


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

## **22. TRANSFER OF RISK AND OWNERSHIP**

**22.1.** 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.

**22.2.** 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





**ADDITIONAL TERMS  
RELATING TO THE  
SUPPLY OF SERVICES**

# 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.

## 23. WARRANTIES FOR SERVICES

**23.1.** 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.

**23.2.** 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.

**23.3.** 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) are not restricted, by contract or otherwise, in any way from engaging in such performance, (b) 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, and (c) have and will have at all times during the term of the Contract valid and legal work status under all applicable laws and regulations.

**23.4.** 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.

**23.5.** 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.



# **CODE OF ETHICS & PROFESSIONAL CONDUCT**

# D. CODE OF ETHICS & PROFESSIONAL CONDUCT

## 24. PRINCIPLES

### 24.1. 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 25. 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.

### 24.2. 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.

### 24.3. 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.

#### **24.4. 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.

#### **24.5. 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.

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](mailto:mflaunet@deloitte.lu)

**OR** [luchiefethicsofficer@deloitte.lu](mailto:luchiefethicsofficer@deloitte.lu)

## **25. REPORTING VIOLATIONS**

### **25.1. Reporting suspected violations.**



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