

General Purchase Conditions

A: General Provisions

1. Applicability of the General Conditions

These General Purchase Conditions are applicable to all Requests for Proposal, orders and agreements – by whatsoever title – for purchase and supply, hire purchase, leasing and rental of movable items, and all requests for proposal and agreements for the performance of contracts for services and the supply of services (hereinafter: “the Agreement”) to an affiliated company of Deloitte Holding B.V. (hereinafter: “Deloitte”). Applicability of the general conditions of the other party (hereinafter: “the Supplier”) is explicitly excluded, unless parties agree otherwise in writing.

These General Purchase Conditions have been filed with the Chamber of Commerce under number 24362837.

Deloitte reserves the right to unilaterally change these conditions. If the Supplier does not object in writing to applicability of the Conditions to the Procurement Department of Deloitte within two weeks after receipt of a new version of the Conditions, the new version will replace the old version. If such objection is timely submitted, the Agreement will remain unchanged, unless it is terminated by Deloitte.

2. Conclusion and contents of the Agreement

All affiliated companies of Deloitte are required to follow the purchase procedures. The Agreement will solely be concluded by approval in writing by one or more natural persons authorised to represent Deloitte and after completion of the prevailing purchase procedures, including those that have not been published in the Trade Register. The Supplier will inquire whether the orderer has complied with the current purchase procedures of Deloitte, and if the Supplier did not receive his order from the Procurement Department, directly contact the Procurement Department:

Deloitte Group Support Centre B.V.
Procurement Department
P.O. Box 2031
3000 CA ROTTERDAM
088-2889338
nlprocurement@deloitte.nl

Verbal commitments or negotiations are not binding to Deloitte. If Deloitte sends a Request for Proposal (RfP), the conditions stated therein will apply and if agreement is reached, the RfP will form part of the final Purchase Order.

Until Deloitte has confirmed the respective agreement in writing by issuing a Purchase Order, the Supplier will waive any claims for non-fulfilment of an expectation – whether or not justified – to conclude an agreement. Deloitte will be entitled to cease negotiating agreements at any time and under any circumstances without having to state reasons or incurring an obligation to compensate the Supplier, unless Deloitte had agreed in writing prior to the negotiations to compensate certain expenses or loss incurred by the Supplier to make its proposal or enter into negotiations with Deloitte.

Proposals submitted by the Supplier will be valid for at least six months and may not be withdrawn prematurely.

By issuing a proposal to Deloitte, the Supplier declares that it has properly ascertained the requirements set by Deloitte and has adequately informed itself of all relevant facts and circumstances that may affect the supply of movable items and services to Deloitte and explicitly waives the right to have the Agreement declared void on account of error.

The Purchase Order, these conditions of purchase and the proposal of the Supplier collectively constitute the entire Agreement and will replace all earlier agreements between parties. In the event of contrary provisions in the Purchase Order – including any Request for Proposal – these purchase conditions and the proposal of the Supplier, these purchase conditions will prevail over the proposal of the Supplier and the Purchase Order – including any Request for Proposal.

3. Rates, invoicing and payment

Proposed prices are fixed and cannot be changed during the term of the Agreement.

Administrative expenses, office expenses, forwarding costs, transport expenses and/or travelling and accommodation expenses are included in the prices and may not be charged separately to Deloitte, unless explicitly agreed upon otherwise in writing.

The Supplier will not charge a supply of goods or services until the date of delivery (in arrears). Prices will be stated exclusive of VAT.

Invoices must match the respective orders and the quantity of the goods or services supplied. Invoices must state the following information:

- the delivery address;
- the delivery date;
- the net price of the goods or services, specified per item ordered;
- the address of the Supplier as filed with the Chamber of Commerce;
- the name of the orderer / contact person and/or cost centre of Deloitte;
- the PO number (Purchase Order number / Order number);
- the invoice date (i.e., the date of sending the invoice);
- the specification and quantity of the invoiced products / services;
- the invoice amount for each specified item and the total amount;
- the VAT (broken down by VAT rate);
- the bank account number;
- the Swift / IBAN number;
- the VAT registration number.

The invoices shall be sent as PDF file by e-mail to the following address:
NLGSCDigitalInvoices@deloitte.nl

Invoices shall meet the following requirements:

- Each invoice shall be sent by separate mail. Multiple invoices attached to one e-mail shall not be processed.
- Credit notes shall be clearly identifiable as such. Invoices may refer to attachments provided that they are in one of the following file formats: PDF (in the event of a PDF file as additional attachment the file names of the invoice should mention “invoice” or “credit note”), XLS, XLSX, DOC, DOCX.

If the above requirements are not fulfilled, Deloitte will be entitled to return the invoice and the related amounts will not become due until a correct invoice has been received by Deloitte. The invoice date of this correct invoice will be the date of sending of the new invoice.

If Deloitte rejects the products or services after payment, the Supplier will immediately be notified in writing. In such instances, the Supplier will immediately send a credit invoice that fully credits the invoice of the goods and/or services supplied. The Supplier will subsequently send a new invoice in which solely the approved part of the delivery is invoiced.

Payable import duties and statutory taxes and dues relating to an order will be charged to Deloitte only once. Any subsequent levies will be for the account of the Supplier.

The payment term will be 60 days to be counted from the day that Deloitte receives and accepts the invoice.

If an Agreement last longer than twelve months, prices may be changed only once a year as of 1 January of the respective year subject to prior written approval by Deloitte. The first price change will not be made within twelve months of commencement of the respective agreement. The proposed price change will not exceed the percentage of the increase of the Consumer Price Index (CPI) published by Statistics Netherlands (CBS) compared to the previous calendar year.

The products that have been ordered and the services whose performance had already commenced at the moment the price was changed, will fully be supplied at the price before the price change.

4. Performance by the Supplier

The Supplier guarantees Deloitte that it will perform the Agreement and that any causes for non-performance will be for its account and risk, except if caused by intentional act or wilful recklessness on the part of a Deloitte executive.

5. Intellectual property rights

If intellectual property rights are vested in goods, documentation and/or supplied services, Deloitte will be licensed to these rights free of charge as regards the use intended by it. The Supplier will inform Deloitte on the entering into effect of these rights without additional charges being applicable.

Copyrights, design rights, intellectual property rights and any other forms of intellectual, industrial or protected rights including, but not limited to, the recognised rights governing the protection of software in the items supplied, irrespective of whether or not these are registered, arising from the performance of activities for Deloitte, will vest in the latter as from the commencing date of the Agreement or immediately after Deloitte has accepted the services or products.

The Supplier guarantees that the use of the supplied goods and services does not infringe a third party's intellectual property rights and indemnifies Deloitte against third-party claims, including claims of other purchasers of Deloitte, for infringement on third-party's intellectual property rights, and will compensating Deloitte for any loss resulting from such infringement.

If an infringement on a third party's right to an exclusive use of the goods occurs (by delivery or use) or if a third party's interests were unlawfully damaged, the Supplier will for its account and expense and in consultation with Deloitte:

- replace the respective product by a product that does not infringe the third party's right or otherwise unlawfully damage a third party's interests; or
- acquire a licence to use the respective right; or
- change the products in a way that either the infringement lapses and the use is legal, or the possibilities for use of the items as required by Deloitte will not be restricted.

6. Termination and dissolution of the Agreement

Deloitte at all times has the right to prematurely terminate the Agreement in whole or in part by means of a written communication.

If Deloitte believes that the Supplier fails or will fail to comply with any of its obligations, Deloitte is entitled to dissolve the Agreement in whole or in part free of charges, without judicial intervention, and without prior warning or notice of default. All amounts payable to Deloitte by the Supplier will then become immediately and fully payable.

Each of the parties will be entitled to dissolve the Agreement in part or in full with immediate effect without judicial intervention and notice of default if the other party:

- a. has applied for, or has been granted a suspension of payments;
- b. has been declared bankrupt, or if a request for bankruptcy has been filed;
- c. otherwise loses the power to dispose of a relevant part of its equity or liquidity;
- d. is taken over by a third party.

The other party will be notified of the dissolution in writing.

Deloitte will be entitled to terminate the Agreement free of charge if performance of the Agreement leads to a violation of the law of the Netherlands or the law of other States, including the regulations on auditor independence.

If regulations applied globally within Deloitte require the Dutch Deloitte Member Firm (Deloitte Nederland) to participate in an international contract, Deloitte may terminate the Agreement in whole or in part free of charge.

7. Confidentiality and security

Parties will treat this Agreement and entered conditions confidentially and will not make any statements to third parties, apart from preceding written approval, either the sufficiency to legal obligation. In case of violation of the confidentiality by supplier, the supplier will forfeit in respect of Deloitte, an immediate without warrant or serving notice claimable penalty, to the exclusion of the right of settlement as meant in article 6:127 of the Dutch Civil Code. This involves the total revenue of the agreement during the last 12 months per violation, plus a fine of 1% of the above mentioned amount per day the violation will last (or a part from that).

The Supplier undertakes not to divulge any observations, data or information – both during the term of the Agreement and after its termination – including product, market, client, and corporate data and information of Deloitte and its affiliated companies or joint ventures to third parties. Nor may any data be provided to third parties or be used otherwise, including for the Supplier's own purposes, unless this information was widely known or accessible through public sources without this being the result of a violation of the present duty of secrecy.

The Supplier undertakes to use such information solely for the performance of the Agreement concluded between them and to exclusively make available the information to the staff involved in the performance of the Agreement.

The Supplier undertakes to impose the same duties of secrecy as set forth in the first paragraph of this clause on auxiliary persons in a written document accepted by the respective auxiliary persons.

The Supplier will not provide information to third parties about the existence and contents of any agreement concluded between them, unless Deloitte has granted prior permission in writing, or unless they are required to provide information by law. In the latter case, the Supplier will inform Deloitte forthwith of such notification, mentioning the respective recipient.

The Supplier undertakes to impose a prohibition on engaged employees and third parties, which has been confirmed by the respective auxiliary persons, to take materials, data carrying materials (such as CD ROMs, disks, USB sticks), and other papers and documentation, except after express permission from Deloitte.

On termination or dissolution of the Agreement, the Supplier will take due care that all the materials (such as CD ROMs, disks, USB sticks), papers and other documentation provided by Deloitte are returned to Deloitte immediately and that any copies will be destroyed, save if and insofar as these must be kept by law. In the latter case, the Supplier will guarantee that such copies will be kept safely.

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A Supplier that processes information for or on behalf of Deloitte is obliged in its capacity as the owner of the system or the information to take adequate technical and organisational measures in accordance with the most state of the art techniques and standards, to secure the confidential information and personal data against loss or any form of unlawful processing. These measures should also aim to prevent unlawful processing of (personal) data and unauthorised inspection of such confidential information.

On demand, the Supplier will produce the agreements concluded with auxiliary persons as referred to in this provision for inspection by Deloitte or a third party to be designated by Deloitte and provide copies thereof in order to facilitate checking and documenting its compliance with this provision. If this check shows that the Supplier failed to comply with all or part of its obligations, the costs relating to this check will be charged to the Supplier.

The Supplier is not permitted to send unsolicited messages to Deloitte and its staff via e-mail, cell-phone or any (other) electronic channel or by ordinary mail. The Supplier may not use the Deloitte logo in its forms of communication and publicity, unless Deloitte has explicitly authorised it in writing to do so.

8. Liability

The Supplier will be liable vis-à-vis Deloitte for any loss caused by untimely or incomplete performance of an obligation arising from an agreement without prior warning or notice of default being required, irrespective of what caused the non-performance, except if an intentional act or willful recklessness of an executive of Deloitte prevented the Supplier from performing the Agreement.

The Supplier will likewise as mentioned in the first paragraph of this clause be liable for any loss caused by persons engaged by the Supplier for or in the context of performing the Agreement, irrespective of whether these persons are the Supplier's subordinates.

Deloitte will be entitled to demand the Supplier to take out reasonable third-party liability insurance and to continue such insurance. The Supplier will provide Deloitte with proof of the policy at Deloitte's first request thereto and will subrogate Deloitte to the rights arising from the Insurance policy or – such at the discretion of Deloitte – vest a right of pledge on the policy with Deloitte as the beneficiary.

9. Disputes and applicable law

The legal relationship between the parties is governed by Dutch law. Applicability of the Vienna Sales Convention is expressly excluded. Any disputes concerning the Agreement will be settled by the competent court in Rotterdam, to the exclusion of other courts, unless another court is the competent under mandatory law.

10. Integrity and Corporate Social Responsibility

The Supplier declares that it complies with ethical and Corporate Social Responsibility standards. The Supplier guarantees that it does not violate any Dutch or foreign legislation or regulations in the delivery of movable items or services to Deloitte and that it has adequate internal quality controls in place guaranteeing the integrity and responsibility of its business operations.

The Supplier guarantees Deloitte that the Supplier and/or its auxiliary persons possess all the required licenses to be able to execute the Agreement and indemnifies Deloitte in and out of court at its first request thereto against any and all claims, damages and expenses – including any penalties and the full expenses of legal aid and any expert reports – which Deloitte may incur as a consequence of the sole non-compliance with this guarantee.

The Supplier guarantees that it and the third parties engaged by it will not become involved in discrimination, child labour and any other inadequate working conditions.

On demand, the Supplier will grant Deloitte or a third party to be designated by Deloitte access to its company to check and document compliance with this provision. If that check shows that the Supplier has failed to comply with all or part of its obligations, Deloitte is entitled to terminate the Agreement with immediate effect. The Supplier will also be liable for all damage thus sustained and will bear the costs relating to the check.

11. Bribery and conflict of interests

The Supplier will not offer Deloitte or any other third party, nor will it request, accept or receive a commitment of - for itself or for any other party - any donation, remuneration, compensation or benefit of whatsoever kind that can also be interpreted as illegal practices. Any such practices would lead to full or partial termination of the Agreement, without Deloitte being liable to pay any compensation.

12. Obligations of the Supplier

Sub-assignment (including sub-contracting) and secondment

The Supplier is not permitted to transfer all or part of its obligations under the Agreement to a third party without prior written approval by Deloitte.

The Supplier will in all cases remain responsible for the full compliance with its obligations under the Agreement.

If Deloitte grants permission for engaging subcontractors or third parties by the Supplier, this will be subject to the condition that the respective third party guarantees compliance of the full Agreement and accepts joint and several liability towards Deloitte. The Supplier will guarantee compliance therewith by that third party towards Deloitte. On demand, the Supplier will provide Deloitte with all information required by the latter with respect to any work performed by third parties.

At the request of Deloitte, the Supplier will cooperate with third party parties designated by Deloitte. On such occasions, the Supplier itself is responsible for coordinating its work with the third parties involved. At the request of Deloitte, the Supplier will provide the third parties designated by Deloitte with instructions relating to the performance of the Agreement.

At all times the Supplier will be and will remain responsible and liable for complying with the obligations it has under tax and social insurance legislation. The Supplier will indemnify Deloitte from related claims.

B: Supply of movable items

13. Applicability

The supplementary conditions included in this Part B are supplementary to the General Conditions of Part A of these General Purchase Conditions applicable to Requests for Proposal, orders, and agreements for purchase and supply, hire purchase, leasing and rental of movable items by the Supplier. Where the conditions included in Part B derogate from the General Conditions of Part A of these General Purchase Conditions, the provisions of these supplementary conditions will prevail.

14. General requirements

The Supplier guarantees that the items supplied will at least:

- be flawless and function properly in accordance with the Agreement and with what may be expected of the respective goods generally;
- be suitable for the purpose for which the goods are inherently intended as proved by the order;
- comply with the specifications in the agreed documentation;
- comply with requirements of laws and regulations;
- comply consistently with requirements of type approval;
- be flawless in respect of material, manufacturing, construction and design;
- be made with reliable and new materials.

Documentation will be made available in Dutch and English. The costs relating to bilingual availability will be included in the price. If the documentation is worded in only one language or in another language, Deloitte will be entitled to have the documentation translated for the account

and expense of the Supplier and settle the expenses of translation against the price of the supplied goods.

15. Manufacture and quality guarantee

Whenever requested, the Supplier will provide Deloitte with the opportunity to (partly) inspect the manufactured goods. At Deloitte's request, the Supplier will provide testing and measuring equipment and staff support free of charge. Deloitte will be entitled to have (parts of) the products tested by an independent testing agency. If the testing agency disapproves of the goods or finds deficiencies, the expenses of the testing agency will be for the account and expense of the Supplier.

16. Harmful substances and/or preparations

The Supplier guarantees that the goods themselves meet requirements of statutory regulations, and do not contain substances and/or preparations banned by national or international statutory regulations. The goods will not contain substances that cannot be processed in a normal waste processing process.

If requested, the Supplier will provide information on the extent that the environment was considered in designing the product.

The Supplier will provide Deloitte with a list of substances and/or preparations present in the goods which are harmful to humans, business or the environment. The Supplier guarantees that complete and up to date information is provided.

The Supplier will provide information on the parts of the goods that are suitable for re-using or recycling instead of being burnt at the end of the product's lifecycle. For this purpose, the Supplier will take the goods back or pay Deloitte an adequate compensation for the waste processing/recycling obligations.

The Supplier will guarantee that when performing the Agreement it will solely use materials and machines that satisfy the highest requirements in terms of effectiveness, reliability, durability and safety. If Deloitte so wishes, the Supplier will grant inspection of the measures that it has taken to follow up this guarantee as well as the way in which they have been implemented. Without prejudice to the guarantee obligation of the Supplier in the case at hand, Deloitte is entitled to inspect and test the materials and machines used by the Supplier to perform the Agreement.

17. Delivery

The agreed date of delivery, dates or term(s) will apply as firm deadlines and apply to the whole of the delivery, including the respective documentation. The Supplier will promptly inform Deloitte of a (likely) failure to deliver on the delivery date, dates or term(s). If the Supplier fails to perform this obligation, it will forfeit a fine. The fine is 1% per calendar day of the price of the goods to be delivered up to a maximum of 25% of the price. The fine will not prejudice the Supplier's obligation to compensate any loss caused to Deloitte by the late delivery.

The terms of the delivery are Delivery Duty Paid in accordance with the Incoterms applicable at the time of the order.

The fully completed bill of lading will state Deloitte's order number. A shipment may be refused by Deloitte (in full or in part) if:

- the shipment does not contain the number of units stated in the bill of lading;
- the contents of the shipment or the packaging is damaged or deviates from the specifications of the Agreement;
- the shipment is not delivered on the agreed date or to the agreed location.

A shipment will be considered delivered after Deloitte has signed the bill of lading for receipt. The Supplier will take a refused shipment back immediately after refusal. If it is impossible to take the goods back immediately, the Supplier will collect or have the shipment collected as soon as possible.

18. Risk and title

The risk of damage and the title to the goods will devolve on Deloitte from the moment that Deloitte has accepted and signed for the shipment, or effectively started using the goods, or if the term of 30 calendar days mentioned below has lapsed without Deloitte having rejected of the goods.

Within a period of 30 calendar days counting from the date of delivery, the supply or part of it may be rejected if non-performance of the Agreement is proved. If the supply or part of it is rejected, Deloitte will have a discretionary right to demand from the Supplier that the missing goods are re-supplied within 3 working days after receipt of a notification of rejection or that the rejected part is repaired or replaced, or to dissolve the Agreement in full or in part, without prejudice to Deloitte's right to compensation.

If the rejected goods are not collected, Deloitte may return the rejected goods to the Supplier. The expenses of re-testing and transportation of the goods are for the account and expense of the Supplier.

19. Guarantee

If (parts of) the supplied goods show a deficiency, the Supplier will for its account and expense, after receipt of a notification in writing from Deloitte explaining the deficiency, have the respective (parts of) the products repaired or replaced as soon as possible though not later than within 3 weeks of receipt of the notification. The term "deficiency" applicable in this provision will be defined as: the non-compliance of the products with the Agreement, unless caused by normal wear and tear. If there is an urgent interest, Deloitte may repair the deficient (parts of) the products at its own location, without prejudice to its entitlement to claim damages or without loss of guarantee. The Supplier will advise Deloitte at its request free of charge. This does not impair the other rights of Deloitte ensuing from the Agreement and the law.

20. Product liability

The Supplier will indemnify Deloitte for third-party liability for flawed products in accordance with the product liability provisions of the Dutch Civil Code.

C: Supply of Services

21. Applicability

The supplementary conditions included in this Part C are supplementary to the General Conditions of Part A and apply to Requests for Proposal and agreements for the performance of contracts for services and the supply of services by the Supplier. Where the conditions in this Part C deviate from Part A General Conditions, the provisions of these supplementary conditions will prevail.

22. Auxiliary persons and materials

The Supplier guarantees that for the performance of an engagement solely (subordinate or non-subordinate) auxiliary persons are engaged with skills, capabilities, experience and education of the highest standards. At Deloitte's request, the Supplier will provide information on the measures in place to ensure that this guarantee can be fulfilled and the way in which measures are implemented. If in Deloitte's opinion, the auxiliary persons are insufficiently skilled, Deloitte will be entitled – without prejudice to the Supplier's guarantee in this respect – to reject the employees, and demand immediate replacements.

The Supplier guarantees that it solely calls in auxiliary persons who are authorised and entitled to perform the related work and on demand indemnifies Deloitte in and outside court against any and all claims, damage and expenses – including any and all penalties and the full expenses of legal aid and any and all experts' reports – that may affect Deloitte due to the sole non-compliance in respect of this guarantee.

Prior to the start of any work the Supplier provides relevant extracts of the Trade Register of the Chamber of Commerce and – if so requested – a copy of the passport of the staff member(s) to be employed.

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23. Posting abroad and secondment

In the event a staff member of the Supplier is engaged to work under the management and supervision of Deloitte, the Supplier guarantees that the related staff member fulfils the highest requirements that can reasonably be demanded in respect of the agreed upon job role in terms of training, experience, competencies and skills.

In all cases the Supplier guarantees that it will perform a Pre Employment Screening for its own expense, which must at least include:

- Inspection and a copy of a valid identity card;
 - Preparing and verifying a fully sequential curriculum vitae over the five years prior to the work at Deloitte;
 - Requesting and documenting references;
 - Examining, copying and verifying original diplomas, testimonials and references;
 - Requesting a Certificate of Good Conduct;
 - Requesting so-called reliability statements from former employers of the staff member.
- The Supplier guarantees that for each staff member it will prepare a file including the data required and keep it up to date.

On demand the Supplier will grant Deloitte or a third party to be designated by Deloitte access to the files so it can be checked and documented whether this provision is complied with. If such check shows a failure by the Supplier to fulfil its obligations in whole or in part, Deloitte is entitled to immediately terminate the Agreement. In addition, the Supplier is liable for all damage suffered and the Supplier bears the expenses of the check.

The Supplier itself is responsible for fulfilling the provisions of the "Wet Bescherming Persoonsgegevens" [**Personal Data Protection Act**] and guarantees that the provisions referred to in that act will not limit or frustrate the aforementioned entitlement to perform a check.

At its first request to that effect, the Supplier will indemnify Deloitte, in and out of court, against all claims, damage and expenses – including any and all penalties and the full expenses of legal aid and any and all experts' reports – that may affect Deloitte due to the sole non-compliance of the guarantees referred to above.

The Supplier guarantees that for the term of the engagement it will continue the employment contracts with staff members whom it temporarily makes available to Deloitte to work under its management and supervision. At Deloitte's first request thereto, the Supplier will indemnify Deloitte in and out of court against any and all claims of those staff members, and against all costs involved with the related defence, including the full costs of legal aid, which are based on an alleged employment relationship between Deloitte and those staff members. The Supplier will also be liable vis-à-vis Deloitte and will indemnify Deloitte against any and all claims, damages, costs and suchlike ensuing from the Supplier defaulting to pay any salaries, reimbursements, taxes and social security contributions it owes.

At Deloitte's first request, the Supplier will submit statements to Deloitte within 30 days of the date of said request showing that the Supplier timely paid the full amounts due in VAT, wage tax, and social security contributions for the staff members made available to Deloitte. These statements must be prepared by a certified auditor or a registered accounting consultant and must be certified as true copies. If the Supplier fails to timely submit the auditor's statement as referred to above, Deloitte is entitled to suspend all payments to the Supplier and – at its own discretion – to either keep the amount due until a certified auditor or a registered accounting consultant has issued a statement that the Supplier or the persons and/or companies engaged by it have completely and correctly paid the taxes and contributions due by them, or to directly pay 50% of the amount due under the Agreement with the Supplier in a bank account of the Supplier on which a right of pledge has been established with the tax administration as the beneficiary (*G account/deposit account*) or to make direct payments of the same amount to the tax administration on behalf of the Supplier. In such instances, no interest will be payable by Deloitte.

24. Timesheets

The Supplier or the staff member provided by it will record the hours worked in writing or in the designated system of Deloitte – as instructed by Deloitte. Each week, a copy of the time sheet will be submitted to the responsible officer of Deloitte for their written approval. Unless the Agreements provides otherwise, the Supplier will also attach a copy of the approved time sheet to its invoices.

25. Declaration of Income Tax Status (VAR)

During the entire term of the Agreement, the Supplier or – if the latter provides a self-employed worker without employees – the contracted self-employed worker must possess a valid Declaration of Income Tax Status (VAR) issued by the Dutch tax administration. This can either be a Declaration of Income Tax Status in which the income is regarded as profit from business activities [VAR-wuc] or a Declaration of Income Tax Status stating that the income derives from activities performed at the Supplier's risk and expense [VAR-dga]. The Supplier – or the self-employed worker – will provide Deloitte with a copy of this Declaration of Income Tax Status for its accounting records prior to commencement of the Agreement and prior to the start of each subsequent calendar year. If the Supplier or the self-employed worker is unable to provide Deloitte with valid Declarations of Income Tax Status, payments to this Supplier will be suspended until valid Declaration(s) have been submitted or wage tax and/or social security contributions will be withheld from the fee payable due to the Supplier with retroactive force to the commencing date of the agreement or the starting date of the respective calendar year, as the case may be.

26. Continuity and payment

Sickness, holidays and "idleness" of staff are for the account and risk of the Supplier. Only hours actually worked will be paid, as shown in an overview approved by the responsible staff member of Deloitte.

If work is performed on the basis of a monthly amount, this amount will be proportionately reduced in the event of sickness and absence.

The Supplier will not charge costs for training replacements. Barring other, written agreements a period of ten working days for training replacements will be for the account of the Supplier.

27. Rate

An agreed upon daily rate will apply to regular working days of at least 8 hours excluding any breaks. Any different working hours applicable are referred to in the Agreement and the related Purchase Order. The hours that may be charged per day are capped at eight (8) hours.

28. Termination and dissolution of the Agreement

In addition to the possibilities for termination and dissolution of the Agreement set forth in Part A of these General Purchase Conditions, Deloitte may forthwith and free of charge terminate the Agreement and/or a contract for the supply of a staff member of the Supplier if:

- the Supplier or a staff member of the Supplier fails to observe the instructions issued for the work to be performed; or
- the Supplier or a staff member of the Supplier fails to perform the agreed-upon activities at the agreed-upon times; or

- Deloitte believes that the Supplier or a staff member of the Supplier does not properly perform the work assigned or should otherwise be replaced; or
- the employment contract or the contract to perform services between the employee and the Supplier is terminated during the term of the Agreement for whatever reason; or
- the assignment for which the Supplier was contracted is terminated; or
- the Supplier or a staff member of the Supplier is not able to submit a valid Declaration of Income Tax Status; or
- the results of a screening as referred to in Article 30 give rise to so doing.

A contract for the supply of a staff member of the Supplier to work under the management and supervision of Deloitte will terminate by operation of law or an assignment of the Supplier will terminate by operation of law immediately after expiry of the term agreed-upon in the Agreement, or after any written extension of this term.

29. Rules of professional conduct

The Supplier guarantees that it and/or any staff it has made available to work under the management and supervision of Deloitte will comply with the professional code of conduct applicable to their work at Deloitte and that they will follow up the instructions and the policy of Deloitte and Deloitte Touche Tohmatsu, including those regarding integrity and independence, included in documents such as the most recent version of the related Deloitte Policies Manual and the Company Code. This policy includes guidelines in respect of having a financial interest with or in clients of Deloitte and Deloitte Touche Tohmatsu, participating in the Global Independence Monitoring System (GIMS), secrecy, integrated security policy, risk management and accepting and performing other positions. Compliance with the policy will also be laid down in a written statement each employee must sign prior to commencement of the work.

30. Screening

Prior to concluding the Agreement, Deloitte may perform or order the performance of a screening of any Supplier who is a natural person. The Supplier will cooperate in any such screening. A screening should at least include the following actions regarding the Supplier:

- inspection and a copy of a valid identity card;
- preparing and verifying a fully sequential curriculum vitae over the five years prior to the work at Deloitte;
- requesting and documenting references;
- examining, copying and verifying original diplomas, testimonials and references;
- requesting a Certificate of Good Conduct;
- requesting so-called reliability statements from former employers/principals.

In situations where the Supplier is a legal person that engages a natural person to perform the work, Deloitte may perform or order the performance of a screening prior to concluding the Agreement of both the Supplier and the natural person. The Supplier and the natural person involved will cooperate in such a screening.

In addition to the possibilities for termination provided for in Articles 6 and 28 of these General Purchase Conditions, the Agreement will end by operation of law whenever the Supplier or its auxiliary person undergoes mandatory screening by an organisation Deloitte has engaged for these purposes and the findings of the screening are undesirable or whenever it has been established that the Supplier or its auxiliary person refuses to cooperate.

The Agreement will not end by operation of law if this would be unacceptable according to the standards of reasonableness and fairness considering the nature of the findings and the demonstrable cooperation by the Supplier or its auxiliary person, as well as Deloitte's interest in having Suppliers whose integrity is beyond all doubt.

31. Non-solicitation clause

During a period of six months after termination of the Agreement – irrespective of the manner in which and the reasons for which the Agreement was terminated – the Supplier may not, without the explicit prior written approval of Deloitte:

1. in any way, either directly or indirectly, maintain business contacts with or work in the employment of any persons, institutions, companies or enterprises with which the Supplier has maintained whatsoever business contacts during the 12 months prior to termination of the Agreement, or induce them to sever their ties with Deloitte;
2. induce employees who have or had been employed by Deloitte during a period of 2 years prior to termination of the Agreement to terminate their employment with Deloitte, to hire such employees, to have them perform work or to otherwise maintain commercial relationships with those employees or former employees of Deloitte.
3. The provisions under 1 are not applicable if labor is made available under the "Wet Allocatie Arbeidskrachten door Intermediairs" (Law on Allocation of Workers by Intermediaries) to a person, institution, company or enterprise and supplier after termination of this allocation enter into a employment contract with the person, institution, company or enterprise.

In the event of breach of the provisions of this Article, for each violation the Supplier will forfeit to Deloitte an immediately payable penalty of the aggregate sales realised during the last 12 months prior to termination of the Agreement without further notice, notice of default or judicial intervention being required, without prejudice to Deloitte's right to claim full damages and to demand performance. In the event of breach of the provisions of paragraph 2 of this Article, the Supplier will for each violation forfeit to Deloitte an immediately payable penalty of all gross income components of the employees during the 24 months prior to termination of the Agreement without further notice, notice of default or judicial intervention being required, without prejudice to Deloitte's right to claim full damages and to demand performance.

Payment of the fine referred to in this Article will not discharge the Supplier from the obligations set forth in this Article.

32. Recruitment and selection

If a the Supplier is engaged to recruit and select staff for Deloitte and a candidate hired by the Supplier no longer works for Deloitte within 1 year after the employment has commenced it will recruit and select a new candidate free of charge. This regulation does not apply when the candidate is no longer employed by Deloitte due to drastic changes in job role, restructurings, mergers, acquisitions or bankruptcy.

Read and approved:

Name company:

Name:

Function:

(signature)