



General Purchase Conditions

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A: General Provisions

1. Applicability of the General Procurement Conditions

- 1.1. The General Procurement Conditions ("GPC") apply to all agreements concerning the purchase and delivery, hire-purchase, lease and rental of movable property, contracting of work and the provision of services (hereinafter: "the Agreement") and, where relevant, the requests for offers, offers and orders in respect of which Deloitte Holding B.V. or one or more of its group companies (hereinafter: "Deloitte") is the (intended) purchaser.
- 1.2. The applicability of the general terms and conditions of the other party (hereinafter referred to as "the Supplier", regardless of whether there is an Agreement yet) is expressly rejected, unless the Parties agreed otherwise in writing.
- 1.3. Deloitte may unilaterally amend the GPC. If the Supplier does not submit a written protest to Deloitte's Procurement department, stating reasons, within two weeks after receiving a newer version of the GPC, the new GPC will replace the old. Any variations from the GPC agreed specifically and in writing will remain in force after amendment of the GPC, unless any laws and regulations preclude this. If the Supplier's written protest was submitted in good time and stated reasons, the Agreement will remain in force unchanged, unless it is terminated by Deloitte. If Deloitte terminates the Agreement in this manner, it will not become liable for damage as a result.
- 1.4. Where these GPC refer to written permission given by Deloitte, that permission must be explicitly given by a duly authorised person. Deloitte may assume that any permission given by or on behalf of the Supplier is permission given by a duly authorised person.

2. Formation and Contents of the Agreement

- 2.1. The Agreement will only be formed by written acceptance thereof by one or more authorised representatives of Deloitte and with

due observance of the procurement procedures applicable at that time. The Supplier will actively ask Deloitte's Procurement department which procurement procedures apply for the order concerned and will verify compliance therewith. The contact details of the Procurement department are: Deloitte Group Support Center B.V. Attn. Procurement department P.O. Box 2031 3000 CA ROTTERDAM +31 (0)88-2889338 nlprocurement@deloitte.nl

- 2.2. If Deloitte sends an application or invitation to make an offer (request for an offer), the terms and conditions stated therein apply. Absent such terms and conditions, these GPC and the request for an offer — if consensus is reached — will form part of the Agreement.
- 2.3. Until the Agreement is signed in writing by one or more authorised representatives, 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 an Agreement will be formed.
- 2.4. Any offers made by the Supplier will remain valid for at least six months and cannot be rescinded before the end of this term.
- 2.5. By making an offer to Deloitte, the Supplier declares that it has sufficiently ascertained Deloitte's wishes, that it has informed Deloitte of all relevant facts and circumstances that may affect the delivery of goods and the provision of services to Deloitte, and expressly waives the right to terminate or amend the Agreement due to error.
- 2.6. If no Purchase Order ("PO") is given within six months after the Agreement is signed, Deloitte may terminate the Agreement without

- stating further reasons and without becoming liable for damage.
- 2.7. The written agreement, the GPC, any request for an offer made by Deloitte, the offer made by the Supplier and the PO together form the entire Agreement and replace all earlier arrangements between the Parties. In the event of a conflict between provisions in the agreement, the PO, any request for an offer, the GPC and the offer made by the Supplier, document mentioned earlier in this provision always prevails.
- 3. Rates, Invoicing and Payment**
- 3.1. Any prices offered are fixed and exclusive of VAT, and cannot be changed during the term of the Agreement unless expressly agreed otherwise in writing.
- 3.2. If the term of an Agreement exceeds twelve months, prices may not be changed more than once a year with effect from 1 January after Deloitte's written permission. The first price change will not take place within 12 months after commencement of the Agreement concerned. The proposed price change will not exceed the rate increase of the Statistics Netherlands Consumers Price Index (CPI) as compared to the previous calendar year.
- 3.3. The products already ordered at the time of the price change and the services already commenced at the time of the price change will be delivered or performed entirely in accordance with the prices applicable before the price change, unless the price has been adjusted downwards. In the latter event, the lowest price applies.
- 3.4. All costs (including, for example, administrative, office, agency, shipping, inspection, reception, transshipment, transportation, and travel and accommodation costs) are included in the prices and cannot be charged separately to Deloitte, unless expressly agreed otherwise in writing.
- 3.5. The Supplier will not invoice until the date of delivery or supply and acceptance of said quantity of items

- or completion and acceptance of works or deliverables (in retrospect). With services entailing a best-efforts obligation, the Supplier will not invoice until after delivery of the effort and approval by Deloitte.
- 3.6. Invoices must correspond with the order and the quantity of items 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 items or services, specified per item;
 - the Supplier's address details according to the Chamber of Commerce;
 - the name of the person placing the order/contact and/or Deloitte cost centre;
 - the PO number;
 - the invoice date;
 - the description and quantity of the products/services invoiced;
 - the invoice amount per invoice line and in total;
 - the VAT (specified per type of VAT);
 - the bank account number;
 - the Swift/IBAN number;
 - the VAT number.
- 3.7. All invoices must be specified according to type and quantity in PDF format and sent by email to NLGSCDigitalInvoices@deloitte.nl. The Supplier may send one invoice per email. 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').
- 3.8. 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 changed invoice must state the date on which the new invoice was sent as the invoice date. The date on the changed

invoice is the start of the payment term.

- 3.9. If Deloitte rejects products or services, it will notify the Supplier in writing or by email. In that event, the Supplier will immediately send a credit note, which fully credits the invoice for what was delivered or provided. The Supplier will then send a new invoice on which only the approved part of the delivery or provision is charged.
- 3.10. Deloitte only owes VAT on the amounts owed. All other duties and mark-ups will be borne by the Supplier, unless expressly agreed otherwise in writing.
- 3.11. The payment term is 30 days from the date on which Deloitte received and approved the invoice.

4. Screening

- 4.1. Deloitte has the right to perform or procure screening of the Supplier and its management prior to the formation of the Agreement and during the performance of the Agreement, and the Supplier will cooperate in such screening. Screening will in any event include the following in respect of the Supplier or its management:
 - 4.1.1. examining the registration with the Chamber of Commerce and Industry; and
 - 4.1.2. conducting a (background and reputation) check using public sources, like the Internet; and
 - 4.1.3. examining and copying a valid ID; and
 - 4.1.4. drawing up and verifying a completely continuous curriculum vitae for the five years preceding the work at Deloitte; and
 - 4.1.5. inquiring into and documenting references; and
 - 4.1.6. examining, copying and verifying original diplomas, testimonials and references; and
 - 4.1.7. requesting a Certificate of Good Conduct (VOG);
- 4.2. With regard to the Supplier who is a legal person but has a contract performed by a natural person, Deloitte has the right to perform or procure screening of the Supplier

and the natural person prior to the formation of the Agreement and during the performance of the Agreement, and the Supplier and the natural person will cooperate in such screening.

- 4.3. Regardless of the options for termination as set out in Articles 7 and 27 of these Conditions, Deloitte will be entitled to terminate the Agreement by operation of law when the relevant screening findings show or when it is established that the Supplier or its management, employee or agent is not providing reasonable cooperation in the screening.

5. Performance by the Supplier

- 5.1. The Supplier will immediately notify Deloitte of any (impending) risk of the agreed delivery date(s) or deadline(s) being exceeded. In the event that the Supplier fails to perform the obligation of delivery in good time, the Supplier will owe a fine. The fine per calendar day is 1% of the price of the items or services that are delivered or provided late, up to a maximum of 25% of that price. The fine does not affect the Supplier's obligation to compensate the damage suffered by Deloitte as a result of the late delivery or provision.
- 5.2. Unless expressly agreed otherwise in writing, all schedules, dates and milestones are deadlines and the mere exceedance thereof means that the Supplier is in default, unless the Supplier proves that the exceedance is due solely to Deloitte's wilful intent or deliberate recklessness.
- 5.3. The Supplier will grant Deloitte (or a third party engaged by Deloitte), access if desired, free of charge, to any information regarding the measures taken to perform an Agreement and the manner in which those measures were performed.

6. Intellectual Property Rights

- 6.1. Unless there is a separate license agreement, all intellectual and industrial property rights, including copyrights, related rights, design rights, patents, database rights,

- trademark rights and web addresses, and the rights relating to protection of the software in the goods delivered, which may be or are created on (work) products that are the result of the work performed by the Supplier accrue to Deloitte and are hereby transferred in advance. If and in so far as necessary, the Supplier will lend all reasonable cooperation in the transfer of such rights to Deloitte. By transferring all intellectual and industrial property rights, the Supplier (1) also waives any personal rights and/or (2) confirms that the proprietor of such rights has waived these rights.
- 6.2. Deloitte and the Supplier will retain both the intellectual and industrial property rights that existed before the relevant goods, software, products or services were delivered or provided by the Supplier.
- 6.3. Unless there is a separate license agreement and if (parts of) the goods, software, products or services delivered or provided are protected, or continue to be protected, by intellectual or industrial property rights of the Supplier or third parties, the Supplier hereby grants Deloitte in advance a worldwide, transferable, exclusive, perpetual right of use, the fee for which is included in the price of the goods, software, products or (results of the) services.
- 6.4. The Supplier is obliged to inform Deloitte about the existence or the creation of the aforementioned rights without Deloitte being liable for any further costs.
- 6.5. The Supplier guarantees Deloitte that the use of (work) products resulting from the work performed by the Supplier does not infringe any third party intellectual or industrial property rights and indemnifies Deloitte in and out of court against claims from third parties, including Deloitte's customers, for infringements of third party intellectual or industrial property rights, and will fully compensate Deloitte for any resulting damage suffered and costs incurred as a result.
- 6.6. Without prejudice to Deloitte's right to compensation for its damage, if any infringement of third party rights or any unlawful act is perpetrated in respect of a third party as the result of the delivery or use of (work) products resulting from work performed by the Supplier, the Supplier will do the following at its own expense and in consultation with Deloitte:
- 6.6.1. replace the (work) products concerned with equivalent (work) products that do not infringe any third party's right or the use of which is not otherwise unlawful in respect of a third party; or
- 6.6.2. acquire a right of use with regard to the third party's right concerned at its own expense; or
- 6.6.3. modify the (work) products concerned in such a way that the infringement or the unlawful use ceases, without limiting the functionality of the (work) products.
- 7. Termination and Dissolution of the Agreement**
- 7.1. Even if the Agreement has been entered into for a fixed period, Deloitte is entitled at all times to prematurely terminate the Agreement in whole or in part in writing, with due observance of a reasonable notice period of no more than ten business days without giving reasons and without liability. Where appropriate, the Parties will consult as soon as possible to amicably arrange for the consequences of the termination.
- 7.2. If Deloitte is of the opinion that the Supplier has failed or will fail to perform any obligation under the Agreement, Deloitte is entitled to terminate the Agreement in whole or in part and free of charge, without judicial intervention and without prior warning or notice of default. In that event, any claims Deloitte may have against the Supplier will become immediately and fully due and payable.
- 7.3. Each Party is entitled to terminate the Agreement in whole or in part in

- writing with immediate effect, without judicial intervention or notice of default, if the other Party:
- 7.3.1. has applied for or has been granted suspension of payments;
 - 7.3.2. has been declared bankrupt or a bankruptcy petition has been filed;
 - 7.3.3. otherwise loses the free disposal of a relevant part of its assets or liquidity; or
 - 7.3.4. is taken over by a third party.
- 7.4. Deloitte is entitled to terminate the Agreement free of charge, if, in its opinion, continued performance of the Agreement would lead to a breach of Dutch or foreign laws or regulations, including those relating to auditor independence.

8. Confidentiality and Security

- 8.1. The Parties will treat the contents of this Agreement, the terms and conditions under which it was concluded and any information provided by Deloitte ("Confidential Information") as confidential and will not make any announcements to third parties regarding these except with prior written consent from the other Party, it being understood that Deloitte may share the Confidential Information with other Deloitte Entities, provided that those Deloitte Entities observe the confidentiality obligations described in these GPC. Deloitte Entities means (i) Deloitte Global Services Limited, (ii) Deloitte Touche Tohmatsu Limited, (iii) Deloitte Touche Tohmatsu (Swiss Verein), (iv) DTTL member firms and (v) affiliates of the one of the aforementioned entities. However, the Parties are entitled to share Confidential Information:
- 8.1.1. for compliance with a national or internationally effective statutory obligation,
 - 8.1.2. on a confidential basis in the event of (impending) proceedings with a lawyer, an expert on the matter, an insurance intermediary, and its auditor, and
 - 8.1.3. in the event that the Party could have learned of the same

- information without breaching the confidentiality obligation.
- 8.2. The Supplier undertakes not to inform third parties of any observations, data or information, including product, market, customer and business data, of Deloitte and its affiliated or collaborating organisations (also included in the term "Confidential Information") both during and after the term of the Agreement.
 - 8.3. The Supplier undertakes to use Confidential Information exclusively for the performance of the Agreement and to exclusively make the information available to the employees involved in the performance of the Agreement.
 - 8.4. The Supplier undertakes to impose on agents the same confidentiality and fine provisions as included in paragraphs 8.1, 8.2, 8.3, 8.5, 8.6, 8.7 and 8.8 in a written document accepted by the relevant agents and in which the fine inures to Deloitte.
 - 8.5. If the Supplier is legally obliged to disclose information to a supervising authority or third party, the Supplier will immediately notify Deloitte of this obligation, stating the recipient concerned, and making it clear to the supervising authority or third party that this concerns confidential information, and the Supplier will assist Deloitte free of charge in taking action against the third party to avoid further dissemination of the information.
 - 8.6. The Supplier is not permitted to use Deloitte's logo in its statements to the outside world, unless Deloitte has given express written permission to do so.
 - 8.7. Upon termination or dissolution of the Agreement, 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.

8.8. If the Supplier breaches its confidentiality obligation, the Supplier will owe Deloitte an immediately due and payable fine of € 50,000.-- for every breach increased by a fine of € 5,000.-- per day or part of a day that the breach continues or is repeated, without a notice of default being required.

9. Insurance and Indemnification

9.1. The Supplier will take out and maintain adequate liability insurance covering occupational and company liability, for the duration of the Agreement and for a period of five years after its termination. At Deloitte's first request, the Supplier will give access to the relevant policy (or similar evidentiary document) and transfers the rights ensuing from this insurance to Deloitte.

9.2. The Supplier indemnifies Deloitte in and out of court for all of Deloitte's claims, damage and costs, including all costs of legal assistance, directly or indirectly caused by the conduct of the Supplier, its employees, and its subcontractors or other agents. If the Supplier fails, in whole or in part, to perform the Agreement (in good time), Deloitte will be entitled to have the products or performance delivered by a third party at the Supplier's expense without a notice of default and without prejudice to any other rights accruing to Deloitte.

10. Disputes and Applicable Law

The legal relationship between the Parties is governed by the law of the Netherlands. The applicability of the Vienna Sales Convention is excluded. Any disputes concerning the Agreement will be submitted to the competent court in Rotterdam, to the exclusion of all other courts.

11. Integrity and Corporate Social Responsibility

The Supplier guarantees that it and all employees and agents and their employees engaged by the Supplier will comply and continue to comply with the requirements set out in the Code of Conduct, which has been

attached to these conditions and forms an integral part thereof, from the moment an offer is submitted until final delivery to Deloitte. This Code can also be downloaded from www.deloitte.nl/gedragscode-leveranciers, and may be amended by Deloitte from time to time. Failure to comply with these rules is never excusable, cannot be qualified as force majeure, immediately leads to default on the part of the Supplier and always constitutes material grounds for terminating the Agreement (to be effected at Deloitte's discretion), without prejudice to the Supplier's liability for damage resulting from the failure or such termination.

12. Force Majeure

Any strike, illness, death of employees, blockade, boycott, breach of contract by suppliers or the Supplier's contractors, breach of contract by carriers, fire, damage, loss of power or other facilities, or government measures of any kind, do not constitute force majeure for the Supplier. The Supplier will only be able to invoke force majeure if an irrevocable judgment establishes that the cause of the entire or partial non-performance of an Agreement is due to the wilful intent or an equivalent degree of gross negligence on the part of Deloitte, in respect of which the Supplier bears the burden of proof. Deloitte will only be in creditor's default if

(1.) the Agreement contains explicit contractual obligations for Deloitte and

(2.) Deloitte continues to fail to comply with its obligations during at least twenty business days after a specific written demand by Deloitte.

13. Subcontracting and Secondment

13.1. The Supplier is not permitted to transfer its obligations under the Agreement in whole or in part to a third party, without Deloitte's prior written permission.

13.2. If Deloitte allows the Supplier to engage subcontractors or third parties, this will only be done if the

- third party concerned warrants compliance with the entire Agreement and accepts joint and several liability in respect of Deloitte. In every case, the Supplier, in addition to the third party concerned, remains responsible for complete compliance with the obligations ensuing from the Agreement.
- 13.3. Upon request, the Supplier must provide Deloitte with all information desired with regard to any work performed by third parties. Upon Deloitte's request, the Supplier will cooperate with the third parties designated by Deloitte. The Supplier itself is responsible for coordinating its work with the third parties involved.
- 14. Privacy**
- 14.1. The Supplier guarantees Deloitte that it has complied, complies and will continue to comply with all applicable Dutch and European personal data protection laws and regulations, including the (Dutch implementation act (*Uitvoeringswet*)) General Data Protection Regulation, and indemnifies Deloitte Netherlands in and out of court from all damage, costs, penalties and fines resulting from breaches of the relevant legislation. When Supplier can be regarded as a processor in the context of the agreement, Supplier will sign a processing contract provided by Deloitte. If both Deloitte and Supplier can be regarded as joint controllers, parties will consult with each other on how they formalize their responsibilities in order to fulfil the obligations under the (Dutch implementation act (*'Uitvoeringswet'*)) General Data Protection Regulation, in accordance with Article 26 of the GDPR.
- 14.2. If Deloitte, pursuant to the legislation on the protection of personal data, has obligations towards data subjects, including the obligation to correct and/or delete personal data on request, Supplier shall, at the first request of Deloitte, cooperate with Deloitte in the execution of these data subject's rights.
- 14.3. Except with the express prior written consent of Deloitte, the Supplier will never process, or procure the processing of, personal data from or relating to Deloitte outside the territory of the European Union.
- 14.4. If a data breach occurs, the Supplier will immediately, and in any event within 24 hours, contact the Security Officer of Deloitte (see: <https://www2.deloitte.com/nl/nl/pages/over-deloitte/articles/melding-beveiligingslek-datalek.html>), or at least the user at Deloitte, and will comply with his/her instructions. Data breach is understood to mean, in any event: (i) (potentially) unwanted or unauthorised access to (personal) data; (ii) (a risk of) significant disruption of the Services; (iii) (possible) breaches of applicable laws and regulations or the provisions of the Agreement, and (iv) other irregularities relating to the processing of (personal) data, including confidentiality, integrity and availability. A report does not relieve the Supplier of any liability and/or its statutory obligations.
- 14.5. 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 partners or employees for the purpose of selling services or products.
- 15. System Security**
- 15.1. The Supplier, its employees or its agents and their employees are prohibited from taking materials, material carrying data (data carriers such as, but not limited to, CD-ROMs, external hard drives or USB sticks), records and other documentation outside the Deloitte offices or systems, unless Deloitte has explicitly given written permission to do so.
- 15.2. The Supplier who processes information for or on behalf of Deloitte is required, as the owner of the system, to take appropriate

- technical and organisational measures, in accordance with state-of-the-art technology and standards development, in order to protect the confidential information and personal data from theft, loss or any form of unlawful processing, and will comply with instructions from Deloitte to that end. These measures should also be directed at preventing the unnecessary processing of (personal) data and unauthorised access to confidential information.
- 15.3. Upon first request, the Supplier will grant Deloitte or a third party to be designated by Deloitte access to and provide copies of the agreements concluded with agents as referred to in this provision in order to verify and document compliance with this provision, or will at least provide the information needed for inspection.
- 15.4. If that inspection shows that the Supplier did not perform its obligations in whole or in part, the Supplier will bear the costs associated with the inspection.

B: Delivery of Movable Property Applicability

The additional terms set out in this Chapter B apply in addition to the General Provisions of Chapter A of these General Procurement Conditions for requests for offers, orders and agreements regarding the purchase and delivery, hire-purchase, lease and rental of movable property. In the event of any contradictions, Chapter B takes precedence over Chapter A.

16. General Requirements

- 16.1. The Supplier warrants that the items delivered will in any event:
- 16.1.1. 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
 - 16.1.2. be suited for the purpose for which such items are intended by their nature, and in accordance with the order; and
 - 16.1.3. satisfy what is stated in the Agreement; and

- 16.1.4. at least satisfy the requirements based on or pursuant to the law; and
 - 16.1.5. always satisfy the requirements imposed for any type approval; and
 - 16.1.6. be free from material, manufacturing, construction and design defects; and
 - 16.1.7. contain no substances and/or preparations prohibited by or pursuant to national or international statutory regulation for the items; and
 - 16.1.8. contain a declaration of ownership if the goods were already paid for by Deloitte in full or in part, but are still kept by the Supplier. In that event, the Supplier will individualise and adequately insure the bulk goods; and
 - 16.1.9. contain no substances that cannot be processed by a regular means of waste processing.
- 16.2. All documentation requested by Deloitte will be made available by the Supplier in Dutch and/or English free of charge.
- 16.3. The Supplier warrants that in the performance of the Agreement, 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 Agreement, without prejudice to the Supplier's warranty obligation in this regard.

17. Manufacturing and Quality Assurance

- 17.1. Upon each request to that end, the Supplier will enable Deloitte to test the items manufactured (in part) during the manufacturing process. Upon request, the Supplier will make testing and measuring equipment available and provide

staff support free of charge, to that end. Deloitte has the right to have an independent testing institution test the items manufactured (in part). If this institution declares the items unfit or concludes that they are defective, the costs of the testing institution will be borne by the Supplier.

18. Harmful Substances and/or Preparations

- 18.1. If so requested, the Supplier will provide insight into the extent to which care for the environment was taken into account in the design of the items.
- 18.2. The Supplier will provide Deloitte with a list indicating the substances and/or preparations in the items that are dangerous to people, property or the environment. The Supplier warrants that the information it provides is always complete and correct.
- 18.3. The Supplier will indicate which parts of the items qualify for reuse or recycling, other than by combustion, at the end of their lifecycle. To that end, the Supplier will take back the items from Deloitte or pay Deloitte compensation that is appropriate in view of the waste processing/recycling.

19. Delivery

- 19.1. Deloitte is entitled to Delivery Duty Paid, according to the Incoterms applicable at the time of the order.
- 19.2. The Supplier will ensure that the consignment note is completed in full and that it states Deloitte's PO number. Deloitte is not required to accept a shipment (in whole or in part) if:
 - 19.2.1. the shipment does not contain the units stated on the consignment note; or
 - 19.2.2. the contents of the shipment or the packaging are damaged or otherwise do not satisfy the Agreement; or
 - 19.2.3. the shipment is not offered at the place, on the date and at the time agreed.
- 19.3. A shipment is only delivered when Deloitte has actually inspected the

shipment and signed the consignment note for receipt of the shipment. The Supplier will immediately take back any shipment not accepted. If immediate return is not possible, the Supplier will collect the shipment (of have it collected) as soon as possible.

20. Risk and Ownership

- 20.1. The risk of damage and loss and ownership of the items will not transfer 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 60 calendar days as referred to below has lapsed without Deloitte having rejected the items.
- 20.2. Within a period of 60 calendar days after the date of delivery, a shipment may be rejected (in part) if it is found that the Agreement 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 working days after receiving the notice of rejection, or may terminate the Agreement in whole or in part, without prejudice to Deloitte's right to damages.
- 20.3. If the rejected items are not collected, Deloitte may send these back at the Supplier's expense.
- 20.4. The costs of re-inspecting or retesting a repair delivery and the transport costs involved will be borne by the Supplier.

21. Product Liability

The Supplier indemnifies Deloitte against third party claims associated with defective products within the meaning of the European Union Product Liability Directive and as set out in and by virtue of the legislation based thereon.

C: Provision of Services (including Secondment/Assignment)

Applicability

The additional terms set out in this Chapter C apply in addition to the General Provisions of Chapter A for requests for offers and contracts for services and the provision of services by the Supplier. In the event of any contradictions, Chapter C takes precedence over Chapter A.

22. Agents and Materials

- 22.1. The Supplier guarantees that if, in the performance of a contract, it uses agents (whether or not subordinate), these agents will meet the highest requirements in terms of professional competence, experience, training, reliability, integrity and commitment. If, in Deloitte's opinion, there are insufficiently qualified persons or there is undesirable conduct, Deloitte is entitled to order the removal of such persons and the Supplier is obliged to replace them immediately.
- 22.2. The Supplier guarantees that if, in the performance of a contract, it uses agents (whether or not subordinate), it will only use agents who are qualified and authorised to perform the work concerned. The Supplier indemnifies Deloitte at first request in and out of court against all claims, damages and costs - including any fines and full legal costs and any expert reports - that Deloitte may incur as a result of the mere breach of this warranty.
- 22.3. The Supplier will provide relevant extracts from the Trade Register of the Chamber of Commerce prior to commencement of any work and, upon request, a copy of a valid ID of the agent or its employee(s) to be deployed.

23. Qualities of Employees (of Agents) in General

- 23.1. The Supplier guarantees that the (employees of) agents deployed by the Supplier meet the highest requirements that may be reasonably set for training, experience, competencies and skills.

- 23.2. In all cases, the Supplier guarantees that it will perform screening, at its own expense, of its employee(s) and the agents' employee(s), which must include at least within lawful limits:
 - 23.2.1. examining and copying a valid ID;
 - 23.2.2. drawing up and verifying a completely continuous curriculum vitae for the five years preceding the work at Deloitte;
 - 23.2.3. inquiring into and documenting references;
 - 23.2.4. examining, copying and verifying original diplomas, testimonials and references;
 - 23.2.5. requesting a Certificate of Good Conduct (VOG) relating to the work to be performed at Deloitte or its clients;
 - 23.2.6. requesting Declarations of Assurance from previous employers/principals.

The Supplier guarantees that it will compile a file containing the required details of every employee and keep these files up-to-date.

- 23.3. Upon first request of Deloitte, the Supplier will demonstrate that the Supplier has fulfilled its obligations under Article 23.1 and Article 23.2. If the Supplier cannot demonstrate this, Deloitte is entitled to terminate the Agreement in writing with immediate effect, without prejudice to the Supplier's liability for all the damage suffered and still to be suffered. In that event, the Supplier will also bear the costs associated with the inspection.
- 23.4. The Supplier itself is responsible for complying with the applicable statutory provisions relating to personal data protection and guarantees that the provisions referred to in that law will not limit or frustrate the right to inspection referred to in the previous paragraph.
- 23.5. The Supplier guarantees that it will have and maintain an employment contract or contract for service for the duration of the contract with an employee who performs the work, and that all applicable national or international laws and regulations

- and any applicable collective labour agreements will be complied with by the Supplier. The Supplier indemnifies Deloitte at first request both in and out of court against all claims of (employees of) the Supplier's agents, as well as all costs associated with the defence against those claims, including full legal costs.
- 23.6. In addition, in respect of Deloitte the Supplier is liable for and indemnifies Deloitte against all claims, damage, costs and the like arising from the Supplier's failure to pay some or all of the statutory or contractual salaries, remuneration, emoluments, taxes and social security contributions associated with the performance of the Agreement.
- 23.7. At Deloitte's first request, the Supplier will submit statements to Deloitte within 30 days after the date of this request, indicating that the Supplier has paid the salary in time and in full and has paid VAT, payroll tax and/or social security contributions in respect of the employees being employed for services provided or products delivered to or through Deloitte, and that the salary and emoluments owed at least comply with the Minimum Wage and Minimum Holiday Allowance Act and any applicable Collective Bargaining Agreement. These statements must be drawn up by a chartered accountant or an accounting consultant listed in the register of accountants, and must be certified as original copies. If the Supplier has not submitted the statement as aforementioned in good time, Deloitte has the right to suspend all payments to the Supplier and - at its discretion - to keep this amount until such time as a chartered accountant or an accounting consultant listed in the register of accountants has declared that the Supplier or the persons and/or companies engaged by the Supplier have fulfilled the relevant payment obligations in full and correctly, or to deposit no more than 50% of the amount due to the Supplier under the Agreement into a bank account held by the Supplier, on which a right of pledge has been created for the Revenue (G account/deposit account), or to make payments directly to the Revenue on behalf of the Supplier for an equal amount. In these cases, Deloitte will not owe any interest.
- 23.8. The Supplier indemnifies Deloitte at first request, and without a prior notice of default being required, in and out of court against all claims, damage and costs - including any fines and the full costs of legal assistance and any expert reports - that arise from the full or partial breach of the aforementioned guarantees.
- 24. Time Accounting**
The Supplier, or an employee made available by the Supplier, will account for the time spent either in writing or in the system designated by Deloitte, and will present the manager at Deloitte with a copy of the time accounting sheet each week, for written approval. In addition, unless agreed otherwise in the Agreement, the Supplier will attach a copy of the approved time accounting sheet to the invoice as an annex.
- 25. Continuity and Payment**
25.1. Any sickness, holiday and/or idle hours of the Supplier, its employees, its agents or their employees are for the Supplier's account and risk. Only hours actually worked according to a time accounting sheet approved by a Deloitte manager will be paid.
25.2. If the Supplier works on the basis of a monthly amount, this amount will be adjusted pro rata in the event of sickness, absence and idleness.
25.3. In the event of replacement, the training period will be at the Supplier's expense and the costs thereof will be not be charged to Deloitte.
- 26. Rate**
An agreed daily rate will apply for normal eight-hour working days, not including any breaks. If other

working hours apply, this will be stated in the Agreement and the Purchase Order concerned. No more than eight hours may be charged per day, unless Deloitte has given the Supplier specific prior written permission to exceed the number of eight hours.

27. Termination and Dissolution of the Agreement for Assignment/Secondment

- 27.1. In addition to the options of terminating and dissolving the Agreement provided for in Chapter A of these General Procurement Conditions, the Agreement and/or a contract to provide an employee of the Supplier to work on the instructions and under the supervision of Deloitte may be terminated by Deloitte with immediate effect and free of charge when:
- 27.1.1. the Supplier or one of its employees does not comply with an instruction given in connection with their work; or
 - 27.1.2. the Supplier or one of its employees does not perform the work agreed at the times agreed; or
 - 27.1.3. Deloitte is of the opinion that the Supplier or one of its employees does not meet expectations or must be replaced; or
 - 27.1.4. the employment contract or the contract for service between the employee and the Supplier is cancelled during the term of the contract for any reason whatsoever; or
 - 27.1.5. the contract for which the Supplier was engaged is terminated; or
 - 27.1.6. the results of screening as referred to in Article 23 give cause to do so.
- 27.2. In addition to the cases referred to in Article 27.1, a contract for the provision of one of the Supplier's employees to work on the instructions and under the supervision of Deloitte will end by operation of law immediately after expiry of the term or period agreed

in the Agreement, or any term or period extended in writing, but after a maximum of six months in the absence of a clearly agreed term or period (or extension thereof).

28. Company Rules, Professional Rules and Rules of Conduct for Seconded Persons and Temporary Workers

The Supplier guarantees that the Supplier and/or any employee provided by the Supplier who will work on the instructions and under the supervision of Deloitte will comply with the company rules, professional rules and rules of conduct applicable to them in connection with their work at Deloitte, and that they will abide by anti-corruption laws and regulations and Deloitte and Deloitte Touche Tohmatsu's instructions and policies, including those relating to integrity and independence, as described, for example, in the most recent version of the Deloitte Policies Manual and Company Code. This policy contains, among other things, guidelines on having a financial interest with or in Deloitte and Deloitte Touche Tohmatsu clients, participating in the Global Independence Monitoring System (GIMS), confidentiality, integrated security policy, risk management and accepting and occupying additional positions. Compliance with the policy is also evident from a written statement made by every employee before work commences. The Supplier will bear the costs of instruction and the time associated with instruction.

29. Non-Solicitation Clause

- 29.1. For a period of six months after the end of the Agreement the (employee of) Supplier is prohibited, without Deloitte's prior written consent, from maintaining business contact with, or working for, any person, institution, company or enterprise with which the (employee of) Supplier has had business contact in connection with the performance of the Agreement during the twelve months prior to

- the end of the Agreement. Deloitte will not withhold consent on unreasonable grounds.
- 29.2. For a period of six months after the end of the Agreement the (employee of) Supplier is prohibited, without Deloitte's prior written consent, from inducing Deloitte employees or partners with which the Supplier or its agents has had contact prior to or during the Agreement to terminate the employment with Deloitte or to employ said persons, to have them work for the (employee of) Supplier, directly or indirectly, or otherwise maintain a commercial relationship with that (former) Deloitte employee.
- 29.3. The provision under Article 29.1 does not apply if Deloitte has provided the (employee of) Supplier as manpower within the meaning of the Placement of Personnel by Intermediaries Act (*Wet allocatie arbeidskrachten door intermediairs*) to a person, institution, company or enterprise and enters into an employment contract with this person, institution, company or enterprise at the end of this provision of manpower.
- 29.4. If the provisions of Article 29.1 and Article 29.2 are breached, the Supplier forfeits to Deloitte for each breach a fine that is immediately due and payable without demand equal to the total turnover that the Supplier has made within the context of the Agreement during the last 12 months prior to the end of the Agreement. If and insofar as the Agreement has lasted less than 12 months, the penalty shall be calculated by multiplying the average monthly turnover that the Supplier has made within the framework of the Agreement by 12. The foregoing of this article applies without prejudice to Deloitte's right to seek performance compliance and full damages.
- 29.5. Payment of the fine referred to in this article does not relieve the Supplier of the obligations contained in this article.
- 30. Recruitment and Selection**
- 30.1. If Deloitte orders the Supplier to recruit and/or select candidates, the following duties fall within the exclusive responsibility of the Supplier:
- 30.1.1. The Supplier will carefully and thoroughly examine Deloitte's needs and will draw up a profile and list of duties on that basis;
- 30.1.2. The Supplier will provide solicited and unsolicited professional advice on the profile, the list of duties, the required competencies and skills and personality, and the description of the vacancy, any advertisements, optimal timing of any advertisements and the progress of the application procedure;
- 30.1.3. The Supplier will identify the policies applicable to Deloitte for the relevant position and, as far as relevant for the relevant position, will summarise these;
- 30.1.4. In principle, the Supplier will discretely ascertain which candidates are suitable;
- 30.1.5. The Supplier will only place advertisements stating Deloitte's name and/or that can be traced back to Deloitte after Deloitte has given its prior written permission;
- 30.1.6. The Supplier will discuss every serious application with the candidate concerned;
- 30.1.7. The Supplier will verify, within lawful limits, the accuracy and completeness of every curriculum vitae, certificate, diploma and training, and any references and work experience, and will make sure that the candidate requests a Certificate of Good Conduct (VOG) if the job function reasonably requires it;
- 30.1.8. The Supplier will conduct appropriate assessments, the costs of which will be borne by the Supplier, unless expressly agreed otherwise in writing.