



KPMG Qubus Competence Center – Additional General Terms and Conditions

In addition to and in derogation from the General Terms and Conditions of KPMG Advisory N.V., the following terms and conditions apply:

1. General

1. In these Additional General Terms and Conditions, the following definitions apply:
 - a. Additional General Terms and Conditions: these additional general terms and conditions.
 - b. Additional Service: a service that can be provided by KPMG to the Client in addition to the Licensing Agreement.
 - c. General Terms and Conditions: the general terms and conditions of KPMG Advisory N.V.
 - d. Builder version: a part of the Software with which the Client can make its own Applications. On request, the Builder version will be supplied together with the Software, against payment.
 - e. Hosting: KPMG makes server space available to the Client which can be accessed via the internet or another network and also provides periodic services in this regard. Hosting is an Additional Service.
 - f. Licensing Agreement: an agreement by which KPMG grants the Client the right of use to the Programs. The Licensing Agreement is an integral part of the Agreement and the Work as defined in the General Terms and Conditions of KPMG Advisory N.V.
 - g. Customisation: adjustments made to the Programs by KPMG at the request of the Client.
 - h. Programs: Software, Web Application, Customisations and Applications produced by KPMG, including the accompanying user and other documentation.
 - i. Release: an amended version of the Software in which any errors are remedied and/or the operation of which is improved.
 - j. Software: the 'Qubus' program including new Releases and Versions as defined in more detail in the Agreement. This program can be supplied in object code on a data carrier.
 - k. Application(s): computer programs or other automated materials produced and/or generated with the use of the Software, including the databases generated with the use of the Software.
 - l. Version: an amended and/or improved version of the Software by which its functionality is increased.
 - m. Web Application: the 'Qubus' program to which KPMG grants the Client access for use in accordance with the provisions of the Agreement. The Web Application is always purchased in combination with Hosting.
2. Defined terms have the same meaning as in the General Terms and Conditions unless these Additional General Terms and Conditions explicitly deviate therefrom.

2. Applicability of Additional General Terms and Conditions

1. The General Terms and Conditions apply to the Work done by KPMG Advisory N.V., also trading under the name of KPMG Qubus Competence Center, for a Client. In addition to and in derogation from the General Terms and Conditions, the provisions in these Additional General Terms and Conditions also apply if KPMG and the Client conclude a Licensing Agreement and/or an agreement for the supply of an Additional Service.
2. In the event of conflict between the Engagement Letter and the other parts of the Agreement, the Engagement Letter will prevail. In the event of conflict between the General Terms and Conditions and the Additional General Terms and Conditions, the Additional General Terms and Conditions will prevail.

3. Right of use

1. KPMG grants to the Client a non-exclusive, non-transferable and non-sublicensable right of use to the Programs by means of a Licensing Agreement for the period stated in the Agreement.
2. Unless explicitly agreed otherwise, the Client will use the Programs solely for its own benefit in the context of its normal business operations and it will not in any way furnish, lease or lend the Programs or copies thereof to third parties or allow third parties to inspect the Programs or copies thereof or send the Programs via a network using information technology, or in any way give third parties an opportunity to infringe the conditions referred to in the Agreement.
3. The Client will use the Programs solely in accordance with the purposes and instructions as described in the documentation and the Agreement.
4. The Client will not in any way produce copies of the Programs, this with the exception of one copy for backup purposes, but this solely if and to the extent necessary.
5. The Client will in no way make any changes, modifications or additions to the Programs, or cause them to be made, unless it concerns Applications generated by the Client itself and no changes are made to the other Programs in the process.
6. If the Agreement states that the Programs are meant to function on specific equipment or in a specific location, then the right of use is limited to that equipment and/or location. For the duration of a possible breakdown in this equipment, the Client is authorised to use the Programs on different equipment, provided it informs KPMG of this immediately, and this solely for the duration of the breakdown.
7. Unless otherwise agreed in the Agreement, the Client is solely authorised to allow the Programs to be used by one user simultaneously and/or to give one user access to the Programs in a network environment. The Client owes a fee for each simultaneous user of the Software with the corresponding Application, in accordance with the rates stated in the Agreement. A different rates structure applies to the Web Application, as indicated in the Agreement.
8. The Client is solely authorised to produce one or more Application(s) with the help of the Qubus Builder version under the conditions described in the Agreement.
9. The Client is solely authorised to use an Application in combination with a version of the Software installed on the relevant equipment on its premises or (in the event of Hosting) on KPMG's premises.
10. If the Client does not make use of Hosting as further specified in these terms and conditions, it is authorised to install the Software with the help of the installation code(s) supplied. The Client may use the installation code supplied only once, unless installation of the Software with the help of the installation code supplied is done in the context of (and at most for the duration of) contingency use on account of breakdowns or replacement of the relevant equipment and (in the event of the runtime version of the Software) provided the Client continues to use the Software in question for the same Application.
11. KPMG is authorised to periodically monitor, or to have monitored, within the Client's organisation the extent to which the Programs are used in accordance with the agreed terms and conditions and the agreed payments.

4. Duration and termination of Agreement

1. Agreements concluded for a fixed period are automatically extended after expiry of the agreed period by another period of the same duration, unless otherwise provided in the Agreement or if the Agreement has been terminated in a timely manner.
2. In derogation from Article 13.1 of the General Terms and Conditions, the Agreement may be terminated by the parties in writing in the regular manner at the end of the agreed period with due observance of a period of notice of three months. This provision is without prejudice to the fact that the parties may decide in mutual consultation to terminate the Agreement in another manner.
3. The parties are entitled to dissolve the Agreement in case of an attributable failure by the other party in the performance of its obligations arising from the Agreement, but only if the other party has been declared in writing to be in default, and has been given a reasonable period within which to remedy the failure, and that party within this period still fails to perform its obligations.

4. If and to the extent that the Agreement relates to Hosting, the production of a Customisation and/or an Application by KPMG, the Parties may unilaterally dissolve this engagement if one of them is of the opinion that the engagement can no longer be carried out in conformity with the Agreement and/or with any supplementary engagement specifications added later. This must be communicated to the other party in writing, stating reasons. KPMG may exercise its right to dissolve the engagement if, as a result of factors not attributable to it, it cannot in reasonableness be required to complete the engagement. If the engagement has been dissolved in this manner by the Client, KPMG is entitled to compensation on account of a loss resulting from lower capacity utilisation. In determining the extent of such loss, the average amount invoiced for work thus far on an annual basis will be taken as the starting point. Any other rights and obligations of the Client and KPMG in the Agreement are not terminated when an engagement has been dissolved as meant in this paragraph.
5. In the event of termination of an engagement or in the event of termination of the Agreement, for any reason whatsoever, any amounts or maintenance fees paid in advance will not be refunded.
6. In the event of termination of the Agreement, for any reason whatsoever, any and all entitlement to use of the Programs as well as to other materials made available by KPMG in the context of the Agreement ends as well. In the event that the Agreement is terminated, for any reason whatsoever, the Client is obliged to return to KPMG all copies of the Programs in its possession as well as any other materials made available by KPMG.

5. Delivery

1. KPMG provides for delivery to the Client of the Software named in the Agreement. The Client is responsible for the installation on the hardware intended for this purpose or indicated in the Agreement and for the implementation of the Programs.
2. KPMG gives the Client access to the Web Application or the Software hosted by KPMG by furnishing a user name and password to the Client.
3. If no acceptance test has been arranged between the parties in the Agreement, the Client accepts the Programs as they are at the time of delivery or at the time when the Client has obtained access as described above.

6. Acceptance

1. If an acceptance test for Programs has been agreed in writing, the Client will conduct the acceptance test in the manner agreed in writing between the parties within fourteen (14) days after delivery or – if it has been agreed in writing that KPMG will conduct the installation – after completion of the installation. During the test period the Client is not permitted to use the Programs for production or operational purposes.
2. If an acceptance test for Programs has been agreed, the Programs are deemed to have been accepted in each of the following cases: (a) on receipt by KPMG of a written confirmation of acceptance on the final day of the test period at the latest; (b) if KPMG has received a test report as meant in paragraph 4 before the end of the test period, when the errors named in that test report have been remedied, without prejudice to the presence of imperfections that, according to paragraph 5, do not form an obstacle to acceptance; (c) if the test period ends without any communication from the Client; or (d) if the Programs are put into operational service before acceptance has taken place.
3. If, in conducting the acceptance test, it should appear that the Programs contain errors that hinder the progress of the acceptance test, the Client will give KPMG detailed information on this in writing as soon as possible, in which case the test period will be suspended until the Programs have been adjusted so that the hindrance has been removed.
4. If, in conducting the acceptance test, it should appear that the Programs contain errors, the Client will inform KPMG of the errors on the last day of the test period at the latest by means of a written and detailed test report. KPMG will make every effort to ensure that the errors reported are remedied within a reasonable period.
5. Acceptance of the Programs delivered may not be withheld on grounds other than those related to the specifications explicitly agreed between the parties and furthermore not on account of the existence of minor errors that do not in reasonableness form an obstacle to putting the Programs into operational service or production, without prejudice to KPMG's obligation to remedy these minor errors in the context of the guarantee scheme in Article 15.
6. If the Programs are tested in phases and/or delivered in partial deliveries, the non-acceptance of a particular phase and/or a particular partial delivery does not detract from acceptance of an earlier phase and/or another partial delivery.

7. Additional Service: General

1. KPMG can supply Additional Services for the use and maintenance of the Programs if the parties have made such arrangements. An Additional Service is only supplied if a Licensing Agreement has also been concluded between KPMG and the Client. The General Terms and Conditions and the Additional General Terms and Conditions apply to Additional Services.
2. Unless otherwise arranged in the Agreement, the duration of Additional Services is the same as that of the Licensing Agreement.
3. The Client warrants that it will follow all reasonable instructions from KPMG in relation to the use of Additional Services so that it will be able to continue to provide services in a reasonable manner, and that it will lend KPMG its full assistance in that context if KPMG or a third party it has enlisted should reasonably request.
4. KPMG is at liberty to adjust unilaterally the make-up or contents of the Additional Services requested by the Client in favour of the Client.

8. Additional Service: Production of Applications or Customisations

1. If KPMG produces Applications or Customisations for the Client, KPMG will carry out this work with due care on the basis of information to be furnished by the Client. The Client warrants that this information is correct and complete.
2. Unless otherwise indicated in the Agreement, the production of Customisations and Applications takes place in several phases as follows:
 - a. A written inventory by the parties of the functionalities to be developed and the features of the Applications or the Customisations and – if necessary – the production by KPMG of the functional design or detailed elaboration of the functionalities to be developed of the Customisation or Application.
 - b. Production by or on behalf of KPMG of the Applications or the Customisations in conformity with the specifications set down in writing or the functional design.
 - c. If and to the extent that this has been agreed, the installation and implementation of the Customisation and the Application by KPMG.
3. Each phase is concluded by Client approval of the services thus far performed or the Applications or Customisations thus far produced. KPMG is authorised to suspend performance of the subsequent phase(s) until the Client has approved the preceding phase(s).
4. After approval by the Client, the inventory referred to in paragraph 2 and the functional design or the detailed elaboration of the functionalities to be developed for the Customisation or the Application will be an integral part of the Agreement. If the Client wishes to change or expand the functionalities described herein or wishes other changes to the specifications, this will be deemed to be additional work and the parties will document this in a new inventory or new functional design, which will then become an integral part of the Agreement, while the original functional design, to the extent that it was altered, will be deemed to no longer apply.

9. Additional Service: Hosting

1. KPMG can make available server space to the Client for the hosting of Programs, databases and/or other materials.
2. The Client can gain access to the server space via the internet or another network. For this purpose KPMG will furnish access and identification codes to the Client. The Client will treat the access codes as confidential and will make them known solely to rightfully authorised persons. Without the consent of KPMG, the Client is not permitted to make known to third parties the user name or the password furnished by or on behalf of KPMG.
3. If the Client makes use of the Web Application, the Additional Service of Hosting must be purchased for the storage and processing of all data entered and/or generated with the help of the Web Application.
4. The Client is fully responsible for the data hosted by KPMG.
5. Unless explicitly agreed otherwise, KPMG is not obliged to carry out data conversion, data migration to other programs and/or to make backups of the Client's data.

10. Additional Service: Maintenance

1. Provisions in relation to the performance of maintenance and support solely apply if the parties have agreed this in writing.
2. Unless explicitly agreed otherwise, the maintenance relates solely to the most recent Version or Release of the Software supplied by KPMG. If it has been agreed that KPMG will carry out maintenance work in relation to Customisations, the provisions in this article will apply mutatis mutandis. KPMG does not carry out any maintenance of Applications.
3. In the context of the maintenance work, KPMG will do the following to the best of its ability:
 - a. inform the Client as to the availability of extensions and improvements to the Software developed by KPMG in the form of new Versions or Releases;
 - b. furnish to the Client new Releases of the Software as soon as they are available; on receipt, the Client will install these new Releases;
 - c. at the request of the Client's designated contact person as named in the Agreement, furnish support on the use of the Software to this person by telephone or by email, which support is available on working days from 8.30am to 5.30pm Dutch time;
 - d. attempt to identify and remedy in a subsequent Version or Release any defects or errors in the supplied Software and documentation observed by the Client and acknowledged by KPMG;
4. Other work than that described in the preceding paragraph falls outside the scope of maintenance and in particular, work as a result of:
 - a. improper functioning of the Software as a result of imperfections in equipment, or (system) programs on which or in conjunction with which the Software is used;
 - b. improper functioning of the Software if it is used in conjunction with computer programs not supplied or advised by KPMG;
 - c. use of the Software contrary to the accompanying documentation or instructions from KPMG or as a result of negligent data management.
5. If possible, after reaching written agreement, other maintenance work can be carried out by KPMG on the basis of actual costs based on the rates applicable at such time.
6. For new Versions and Releases of the Software made available to the Client, the agreed (right of use) provisions apply mutatis mutandis.

11. Intellectual property rights

This Article 11 comes in the place of Article 9 (Intellectual Property) of the General Terms and Conditions.

1. All intellectual property rights in relation to the Programs produced and supplied by KPMG, the documentation, designs, descriptions, manuals, databases and other materials supplied by KPMG are vested in KPMG, its licensors or suppliers. The Client can solely obtain rights (including right of use) if and to the extent that these are explicitly granted by these terms and conditions or otherwise. The Client does not gain access to the source codes and/or (development) documentation in relation to the Customisations. Unless explicitly agreed otherwise in writing, KPMG does not transfer any intellectual property rights to the Client.
2. Should KPMG generate Applications with the help of the Software on behalf of the Client, or should the Client itself generate Applications, by which some form of intellectual property is created on the part of the Client, the Client acknowledges that these Applications incorporate (some part of) the Software supplied by KPMG, in respect of which the intellectual property rights continue to be vested in KPMG. The Client is therefore obliged to strictly observe the provisions of these terms and conditions regarding rights of use in respect of these Applications, unless explicitly agreed otherwise in writing.
3. The Client is not permitted to remove and/or to alter any indication of copyrights, marks, trade names, or other intellectual property rights from the Software, Web Application, Customisations, Applications or other materials, including indications as to the confidential nature of and duty of secrecy in relation to the Software, Web Application and the other materials.
4. To the extent provided for in this paragraph, KPMG will indemnify the Client against each and every legal action based on the assertion that the Programs or other materials developed by KPMG infringe an intellectual property right of third parties. Indemnification is offered solely on the condition that the Client informs KPMG in writing without delay of the existence of a legal action and leaves its substance as well as the handling of the case, including the possibility of effecting a settlement, entirely to KPMG. The Client will give KPMG the authorisations, information and cooperation necessary to defend itself against such legal action, if necessary on behalf of the Client.

The obligation to indemnify ceases to apply if and to the extent that the infringement in question is related to:

 - changes made by the Client (or by third parties on the Client's behalf) to the Programs or other materials, or
 - Applications generated by the Client (or by third parties on behalf of the Client).

If it has been irrevocably established at law that the Programs or other materials developed by KPMG itself infringe any intellectual property right belonging to a third party, or if, in the opinion of KPMG, there is a good chance that such infringement occurs, KPMG will take back the materials it has delivered and credit the acquisition costs after deduction of a reasonable fee for use. However, KPMG may also choose to ensure that the Client can continue the undisturbed use of the materials supplied or functionally equivalent programs or other materials.

Any other or further liability or obligation to indemnify on the part of KPMG on account of infringement of intellectual property rights of third parties is excluded. This exclusion includes liability and obligations to indemnify on the part of KPMG against infringements caused by the use of programs supplied by KPMG or other materials supplied in a form not modified by KPMG, in conjunction with programs or other materials not supplied by KPMG, or in some other way than for which the programs or the other materials were developed or intended.
5. The Client warrants that no rights of third parties preclude its making programs or other materials available to KPMG with a view to their use and processing to the extent necessary for the performance of the Agreement. The Client warrants that the Applications generated by the Client (or applications generated by third parties on the instructions of the Client) do not infringe any rights of third parties. The Client will indemnify KPMG against each and every action based on the assertion that making available, using or processing such programs, materials or such Applications infringes any rights of third parties.

6. Without prejudice to the provisions of Section 45j of the Dutch Copyright Act 1912, the Client is not permitted to disassemble the Programs or to copy or imitate the functionalities of the Programs (or to have them copied or imitated) with the help of reverse engineering or otherwise without the prior written consent of KPMG.

12. Fees and rates

1. The Client owes the fee for the right of use named in the Agreement for obtaining a right of use to the Programs. If new functionalities are incorporated in a new Version, KPMG may charge a supplementary fee for the right of use the amount of which will be determined at such time. Payment of the fee for the right of use must be made on receipt of an invoice from KPMG for the supply of the Programs or when access to the Programs is provided. Each year the Client will pay all fees in advance on receipt of an invoice from KPMG.
2. The Client owes a periodic fee as stated in the Agreement for Hosting and maintenance, if these have been agreed.
3. For all other Additional Services, including the production of Customisations, the production of Applications, the performance of installation and implementation work, the Client owes a fee as stated in the Agreement, to be calculated on the basis of actual costs and at the rates customary at such time, unless explicitly agreed otherwise.
4. If, on the basis of an amendment to the Agreement as a result of extra requests or wishes on the part of the Client, KPMG must carry out extra work (additional work), this work will be charged to the Client on the basis of actual costs and at the rates customary at such time, unless explicitly agreed otherwise.
5. The costs of an interim change in the level of salaries and costs that obliges KPMG to adjust its rates or to adjust any other of the aforementioned fees or the maintenance fee may be passed on to the Client. The fees and other payments do not include interest, unless otherwise indicated in the Agreement.
6. All goods (tangible and intangible) supplied to the Client remain the property of KPMG until all amounts owed by the Client for these goods or work carried out or to be carried out pursuant to the Agreement as well as the amounts meant in this article, including interest and collection charges, have been paid to KPMG in full.

13. Liability and indemnity

Article 13.1 comes in the place of Article 14.2 (Liability) of the General Terms and Conditions. The other paragraphs supplement Article 14 of the General Terms and Conditions.

1. The total liability of KPMG is limited to the amount of the fee (exclusive of taxes and costs) received by KPMG for its work in the context of the Agreement, except in the event of intent or deliberate recklessness on the part of management and/or supervisory staff of KPMG. For engagements with a duration longer than six months, a further limitation of the liability applies to a maximum of the invoiced amount of the last six months (exclusive of taxes and costs). In no case, however, the total compensation of direct damage will be more than EUR 100,000 (one hundred thousand euro). This limitation of liability applies in full in the event of liability to more than one Client; in that case KPMG will not pay more to all Clients jointly than it would pay if only one Client was involved.
2. Direct damage is exclusively taken to mean:
 - a. the reasonable costs that the Client would have to incur to ensure that KPMG's performance is in conformity with the Agreement. However, this damage will not be compensated if the Client has dissolved the agreement;
 - b. the costs incurred by the Client because it was necessary to keep its old system or systems and the associated facilities operational longer because KPMG did not supply on a delivery date which was binding for the Client, less any savings that result from the deferred delivery;
 - c. reasonable costs incurred to determine the cause and the extent of the damage, to the extent that this relates to direct damage in the sense meant in these terms and conditions;
 - d. reasonable costs incurred to prevent or limit damage, to the extent that the Client demonstrates that these costs resulted in a limitation of direct damage in the sense meant in these terms and conditions.
3. 13.3 Any entitlements of the Client as stated above arise solely if the Client informs KPMG of the damage in writing as soon as possible after it has arisen, and then immediately gives a notice of default to KPMG in writing in a proper manner, stating a reasonable period for it to remedy its failure, and KPMG continues to fail attributable in the performance of its obligations after such period.
4. The Client indemnifies KPMG against any and all entitlements of third parties on account of product liability as a result of a defect in a product or system supplied by the Client to a third party that consisted in part of Programs or other materials supplied by KPMG.
5. The Client indemnifies KPMG and the third parties it has enlisted for Hosting against any and all claims of third parties in respect of instances of damage for which KPMG's liability to the Client is excluded and furthermore in particular for damage as a result of:
 - a. placing incorrect, offensive and/or unlawful information or images by the Client and/or the Client's staff;
 - b. hacking, or breaking into or providing access to computer programs/internet sites by third parties without the consent of the Client or KPMG;
 - c. insulting/offending or otherwise infringing rights of third parties;
 - d. unauthorised use of the assigned access and identification codes;
 - e. entitlements of third parties on account of breach of the Applicable Legislation related to privacy or statutory retention periods.

Without prejudice to the other provisions of these Additional General Terms and Conditions, the Agreement can be dissolved in full or in part by KPMG, without judicial intervention or notice of default being required, if a circumstance occurs on the part of the Client as described in this article under a to e.
6. The Client's obligation to observe secrecy pursuant to Article 8.4 of the General Terms and Conditions also extends to all information concerning or related to the Programs and/or all other materials supplied by KPMG as well as their operation.

14. Personal data protection

1. To the extent that KPMG processes personal data from the Client in the context of KPMG Qubus Competence Center, the Client determines the purpose and means of the processing, and will thus act as a controller and KPMG as a processor within the meaning of the GDPR. Paragraph 4 up to and including 7 of Article 16 of the General Terms and Conditions will not be applicable and the remaining paragraphs of article 16 of the General Terms and Conditions will be applicable, along with the following as determined in this Article 14.
2. The Annex personal data processing which is attached to these Additional General Terms and Conditions shall be filled out by the Client and be returned along with the acceptance of the Engagement Letter. The provisions in paragraph 3 of this Article 14, the Engagement Letter and the Annex personal data processing as attached to the Additional General Terms and Conditions, together form the data processing agreement as referred to in the GDPR, which data processing agreement forms an integral part of the Agreement.
3. To the extent KPMG acts as a processor, the following applies:
 - a. KPMG will solely process personal data on the documented instructions of the Client and for the performance of the Work in the context of KPMG Qubus Competence Center in conformity with the Agreement, unless KPMG is required by law to process personal data, in

which case KPMG will inform the Client about this legal requirement, unless the provision of such information is prohibited by law.

- b. KPMG will take appropriate technical and organisational measures to protect the personal data against destruction, loss, alteration or unauthorised disclosure of, or access thereto.
 - c. KPMG is obliged to keep the personal data which the Client makes available or accessible to KPMG secret, and ensures that all persons authorised by KPMG to process the personal data are bound by this confidentiality requirement.
 - d. KPMG will reasonably assist the Client in complying with its obligations regarding (i) responding to requests of data subjects, wishing to exercise their rights and (ii) complying with its obligations as laid down in Articles 32 up to and including 36 of the GDPR. Costs incurred by KPMG for such assistance shall be for the Client's account.
 - e. KPMG informs the Client without undue delay upon becoming aware of a personal data breach within the meaning of the GDPR. The Client informs KPMG prior to the use of KPMG Qubus Competence Center of an e-mail address which KPMG should use for such notification.
 - f. KPMG is entitled to engage third parties for the (support of the) performance of the Work. KPMG will subject these third parties to contractual agreements in order to safeguard the careful processing of personal data in conformity with the GDPR. KPMG will inform the Client on the addition or replacement of engaged third parties. KPMG will, upon request, inform the Client prior to the use of KPMG Qubus Competence Center about the engaged third parties.
 - g. KPMG is entitled to – in conformity with paragraph 3 sub f of this Article 14 – (have) process(ed) the personal data outside the Netherlands if necessary for the (support of) performance of the Work. If KPMG transfers personal data – for which the Client is controller within the meaning of the GDPR – to a third party situated in a country outside the European Economic Area (EEA), without adequate level of protection for the processing of personal data KPMG shall ensure that data transfer safeguards as required pursuant to Chapter V of the GDPR are complied with. To the extent necessary, the Client will without delay fully cooperate with KPMG to ensure that such transfer meets the requirements of the GDPR.
 - h. The Client shall within two weeks upon termination of KPMG Qubus Competence Center, request KPMG to return or delete the personal data. In case of the absence of such request, KPMG is entitled to permanently delete the personal data, including any copies.
 - i. KPMG enables the Client to, after prior consultation with KPMG, with reasonable intervals, demonstrate KPMG's compliance with the requirements as laid down in this paragraph 3, (i) by providing the – at the discretion of KPMG – necessary information and (ii) by allowing audits by the Client or a – after joint consultation – designated third party. KPMG reserves the right to set reasonable conditions to the audits and to charge the Client for costs incurred by KPMG due to the audit.
4. The Client ensures the lawful provision of the personal data to KPMG in the context of the Work, and will comply with all legal obligations which the Client is subject to pursuant to the Applicable Legislation.

15. Guarantee

1. KPMG's obligations under the guarantee are limited to what is described in this article unless different or supplementary guarantees have been explicitly agreed in writing.
2. For Programs supplied by KPMG, a guarantee period of ninety (90) days applies, starting after the Programs are made available. KPMG's liability pursuant to this guarantee is limited to taking the measures reasonably possible to identify and remedy to the best of its ability faults with regard to the functional specifications agreed in writing, provided the Client reports them to KPMG in writing within the aforementioned period. Only material deviations from the functional specifications that have been demonstrated by the Client are deemed to be faults. Recovery of any lost data is not covered by the guarantee.
3. The parties acknowledge that it cannot be guaranteed that the Programs will work without interruption and/or without errors or defects or that all errors or defects will be corrected.
4. The Client itself is responsible for using and for properly applying and securing in its organisation the materials supplied or made available by KPMG. KPMG is in no way responsible for the incorrect use of Programs or other materials supplied or services performed by KPMG.
5. KPMG does not give any guarantees on programs supplied through KPMG but to which third-party guarantee conditions and/or supply conditions apply. Nor is any guarantee given on advice furnished or services provided by KPMG or on databases.
6. Unless it involves the generation of Applications by the Client, any entitlement to guarantee ceases to apply in the event that the Client makes alterations to the Programs supplied by KPMG, or causes them to be made, without the prior written consent of KPMG. KPMG is then also entitled to terminate the maintenance without any obligation to refund maintenance fees and without there being any entitlement to compensation.
7. KPMG will provide for regular monitoring and maintenance of the equipment and systems used by it or on its behalf for Hosting and for connection to the internet. KPMG ensures that the capacity and quality of the systems and equipment used are ample enough that normal use will result in a reasonable response for up to a maximum of five hundred (500) simultaneous users.
8. The parties acknowledge that it cannot be guaranteed that the systems, equipment, internet connection and the internet itself will operate without interruptions, breakdowns or defects or that it will be possible to correct all breakdowns or defects. The Client is responsible for the proper choice of telecommunications and internet facilities it will use and for their timely availability. KPMG is not responsible for transmission errors not attributable to it or for the non-availability or the speed of the internet and/or of the telecommunications facilities of the Client.

16. Programs of supplier

1. If and to the extent that KPMG makes available programs of third parties to the Client, provided KPMG has informed the Client of it in writing, the terms and conditions of the third parties will apply to those programs, replacing the provisions in these Additional General Terms and Conditions. The Client accepts these terms and conditions of third parties. These terms and conditions are available for inspection by the Client at the offices of KPMG and KPMG will send them to the Client on request.
2. If and to the extent that such terms and conditions of third parties, for any reason whatsoever, should be deemed not applicable to the relationship between the Client and KPMG, or should be declared inapplicable, the provisions contained in these present terms and conditions will apply.

17. Force majeure

Neither of the parties is obliged to perform an obligation if it is unable to do so as a result of force majeure. Force majeure includes a non-attributable failure on the part of KPMG's suppliers. If the force majeure situation has lasted longer than ninety (90) days, the parties are entitled to dissolve the agreement in writing. The performance already delivered pursuant to the agreement will then be settled on a pro rata basis, without the parties owing each other any compensation.

18. Disputes

Disputes between the parties will not be submitted to a court until the parties have attempted to resolve the dispute amicably, without prejudice to the right of parties to apply for preliminary relief if the matter is urgent.

June 2022

ANNEX – PERSONAL DATA PROCESSING

To be completed if KPMG will process personal data on behalf of the Client in the context of KPMG Qubus Competence Center. Processing of personal data includes i.a. providing personal data to KPMG and providing possible access or insight to personal data.

Instructions

Client hereby instructs KPMG to carry out all processing activities as required for the performance of the Work in the context of KPMG Qubus Competence Center.

Possible additional specific instructions should be recorded in writing.

Personal Data

KPMG will receive, or be provided access or insight to, the following (categories of) data that directly or indirectly relate to a person:

- 1.
- 2.
- 3.
- 4.

Categories of Data Subjects

The Personal Data as included above concern the following groups of persons:

- 1.
- 2.
- 3.
- 4.