

General Terms and Conditions KPMG Operational Auditing Course

General

These terms and conditions apply to all offers from and agreements with KPMG Advisory N.V. (hereinafter: 'KPMG') regarding participation in the educational programme 'KPMG Operational Auditing Course' (hereinafter: 'Course'). Meetings are held in different locations, either in the KPMG building in Amstelveen at the Laan van Langerhuize 1, in Utrecht (De Meern) at Papendorpseweg 83, or in The Hague at Anna van Buerenplein 44. Upon the successful completion of the Course, the participant receives a nationally recognized and accredited *post-hbo* diploma in Operational Auditing and is included in the register of *post-hbo* Operational Auditors.

Application and confirmation

The application must be submitted in writing. The application form can be found on the internet page of KPMG (www.kpmg.nl/leergangoperationalauditing). The form must be filled in entirely and sent to KPMG at the address indicated on the application form. Application for the Course is possible up to one (1) day before the starting date of the Course. The agreement between the participant and KPMG is established by written confirmation from KPMG to the applicant. Applications are processed in order of arrival; if a participant cannot be placed, that participant is informed either in writing, electronically or by telephone. Each participant that can be placed will receive confirmation of participation in the Course at the latest within 21 days of receipt of the application. KPMG contracts with the individual participant and not with the company and/or employer for which the applicant works. The participant is entitled to have the invoice paid by the company and/or employer ('billing address'), but the participant remains, in any case, responsible for the timely and complete payment thereof.

Admission requirements

KPMG reserves the right to exclude an applicant from participation in the Course when the applicant, to the understanding of KPMG, does not meet the admission requirements set out by KPMG. The admission requirements are stated in the brochure of the Course. If an applicant is excluded from participation, they will be informed thereof either in writing, electronically or by telephone prior to the starting date of the Course.

Cancellation

Cancellation of the agreement by the participant must be submitted in writing or via email (NL-FMLOA@kpmg.nl). Cancellation costs are determined based on the date of writing in the letter or email. The cancellation costs are set out as follows:

- Up to 7 days before the meeting date: 100 percent of the course fee
- 8 to 21 days before the meeting date: 50 percent of the course fee
- 22 days or more before the meeting date: free of charge

If unable to attend, the participant may be replaced by another person at no additional cost, provided that this person meets the admission requirements and KPMG is notified in writing or via email (NL-FMLOA@kpmg.nl) prior to the starting date of the Course. The original participant remains responsible for the entire course fee.

Program changes

KPMG reserves the right to deviate from the content of a publication, offer and/or agreement to: i) make changes to the program and/or the course management; ii) employ a substitute teacher; iii) reschedule (a) (already announced) meeting(s) to a different date; iv) cancel (a) (already announced) meeting(s), including if, in the opinion of KPMG, insufficient participants have signed up for the Course. Participants are informed of changes without delay, except in the case of a substitute teacher. In case of cancellation, participants are

refunded for the amount already paid by them, unless the participant immediately indicates their intention to use the course fees for the next equivalent Course. KPMG is not bound by printing errors in brochures and other commercial communications.

Liability

KPMG is not liable for any damages caused by or related to participation in a meeting or changes and/or cancellations by KPMG as under paragraph 'Program Changes'.

Course fees

The fees for the Course are stated in the brochure of the Course. These fees are redetermined annually by KPMG. KPMG reserves the right to change the price at any point in time, on the understanding that after confirmation of application to the participant, the then-current rate remains applicable, unless the Course is rescheduled to a later date, in which case the price in effect at the time of confirmation of the new starting date of the meeting will apply. Prices stated are in euros. The Course fees are stated excluding VAT. Costs of educational materials are included in the Course fees unless explicitly stated otherwise. Lunches, coffee and tea during meetings are included in the Course fees.

Payment

Along with the confirmation of admission to the Course, participants receive an electronic invoice from KPMG. The invoice amount must be credited to the KPMG account within 15 days of the invoice date.

Personal data

1. KPMG may process personal data pertaining to and/or provided by Participant (i) in the context of the Activities, (ii) in the context of complying with legal obligations resting on KPMG, (iii) in connection with the support of KPMG's provision of services to Participant, (iv) in relation to the initiation of or defense against legal action as well as (v) in relation to potentially approaching Participant and/or persons employed by Participant with information and services of KPMG and third parties, including other KPMG Member Firms.
2. Processing of personal data by KPMG in the context of the activities as mentioned in Article 16 paragraph 1 takes place in accordance with applicable laws and regulations on the protection of personal data ('Applicable Privacy Legislation'), including the General Data Protection Regulation ('AVG') and the General Data Protection Regulation Implementation Act ('UAVG'). KPMG may share personal data with other KPMG Member Firms and/or third parties that KPMG engages in (support of) its provision of services. Personal data will only be shared to the extent necessary in the context of the aforementioned activities and insofar as it is in accordance with the Applicable Privacy Legislation. KPMG has appointed a Data Protection Officer (email: FG@kpmg.nl).
3. Insofar as KPMG processes personal data in the context of the Agreement on personal data, KPMG determines the purpose and means of data processing and therefore acts as a data controller in the sense of the AVG.
4. Participant has an independent duty to comply with the Applicable Privacy Legislation. Participant is responsible for the legality of the provision of personal data to KPMG and thereby observes all legal obligations that rest with Participant in accordance with the Applicable Privacy Legislation, including the obligation to inform data subjects about the provision of their personal data to KPMG and the processing thereof by KPMG in the context of the Agreement. Further information regarding the processing of personal data by KPMG can be found in the Privacy Statement at <https://home.kpmg/nl/nl/home/misc/verwerking-van-persoonsgegevens-in-het-kader-van-onze-dienstverlening.html>
5. KPMG shall implement appropriate technical and organizational measures to protect personal data against destruction, loss, modification, or unsanctioned distribution and access.
6. KPMG shall, with respect to personal data provided by Participant, inform Participant if (i) a request is received from a data subject seeking to exercise their rights, (ii) a complaint or claim relating to the

processing of personal data is received, and (iii) KPMG files a notification under Article 33 or 34 of the GDPR.

7. Participant shall, upon request by KPMG, without unreasonable delay provide all cooperation and information to comply with Applicable Privacy Legislation, including but not limited to information and cooperation in relation to the exercise of rights of data subjects and any personal data breaches.

Intellectual property

Participant is not allowed to reproduce, disclose or exploit any documentation of meetings, be it with or without the involvement of third parties. It is strictly forbidden to make any video or audio recordings during meetings.

Applicable law and choice of forum

The offers and agreements to which these General Terms and Conditions apply are exclusively governed by Dutch law. All disputes arising out of or in connection with the offers and/or agreements fall under the exclusive jurisdiction of the competent court in the district in which KPMG is located.

Final provision

In all cases not covered by these General Terms and Conditions, reasonable arrangements will be made by the program director of the KPMG Operational Auditing Course in consultation with those involved.