

THE TERMS AND CONDITIONS OF PURCHASE OF KPMG STAFFING & FACILITY SERVICES B.V.

1. DEFINITIONS

1. The following definitions apply in these Terms and Conditions of Purchase:

Coupa: A Purchase 2 pay system/ software tool that connects KPMG procurement activities and (supplier) invoicing process via an automated flow.

Services: the work to be performed for or services to be delivered to KPMG on the basis of the Agreement.

Terms and Conditions of Purchase: these terms and conditions of purchase.

KPMG: KPMG Staffing & Facility Services B.V. and group companies affiliated with KPMG Staffing & Facility Services B.V. and KPMG Member Firms.

KPMG Data: any data processed by Supplier under or as a result of the Agreement (including, but not limited to performance data and/or other data that is generated through KPMG's use of the Products and/or Services).

KPMG Member Firm: any entity, including KPMG, which is a member of the international KPMG network and which is associated with KPMG International Limited (KPMG International), a private English company limited by guarantee, or, directly or indirectly, controls, is controlled by, is under common control or is connected with one or more companies that are members of the international KPMG network and associated with KPMG International, including KPMG International and its (sub)licensees.

Supplier: KPMG's contracting party.

Delivery of Products: the placing of one or more Products in the possession of KPMG or giving KPMG control over these Products and the possible installation/assembly of these Products.

Delivery of Services: the execution of the work to be performed or service to be provided on the basis of the Agreement.

Agreement: every written consensus agreement - including an engagement letter - between KPMG and the Supplier with regard to the Delivery of Products and/or Services to KPMG.

Parties: KPMG and Supplier jointly.

Products: the goods to be delivered by the Supplier to KPMG (as stated in Section 3:1 of the Dutch Civil Code) including any software as may be identified in the Agreement.

AI system: a system as defined in article 26 of these Terms and Conditions of Purchase.

2. APPLICABILITY

1. These Terms and Conditions of Purchase apply to all requests from KPMG for an offer, to all contracts and orders from KPMG and to all Agreements with KPMG in respect of Products and/or Services to be delivered to KPMG.
2. The applicability of any sales or other conditions of the Supplier is explicitly rejected. Deviating stipulations and any general terms and conditions of the Supplier apply only insofar as they have been accepted by KPMG expressly and in writing for each Agreement.
3. On being contracted under the applicability of the General Terms and Conditions of Purchase, the Supplier accepts the applicability of the General Terms and Conditions of Purchase to all subsequent agreements between the Supplier and KPMG.
4. In the event of any conflict between the Terms and Conditions of Purchase and the Agreement, the provisions set out in the Agreement will prevail.

3. CONCLUSION AND TERM OF THE AGREEMENT

1. All offers from the Supplier are irrevocable for three months after the offer has reached KPMG in writing, unless otherwise agreed. An Agreement between KPMG and the Supplier is concluded if and insofar as KPMG accepts an offer from the Supplier by issuing an engagement letter.
2. However, if the engagement letter is sent after the expiry of the period referred to in paragraph 1, or if this differs from the offer on more than only minor points, the Agreement will be concluded in accordance with the engagement letter unless the Supplier rejects this in writing within 14 days of the date of the letter.
3. Verbal promises or agreements by or with employees and/or representatives of KPMG do not bind KPMG until after and insofar as these have been confirmed in writing by a person authorized to sign.
4. Irrespective of the term stipulated in the Agreement, KPMG is entitled to terminate (*opzeggen*) the Agreement from the date on which the office building to which the Agreement relates either directly or indirectly, is no longer available to or is no longer used by KPMG. KPMG will inform the Supplier as soon as possible of the date on which the office building will no longer be available to KPMG or will no longer be used by KPMG.

4. CHANGES

1. KPMG is authorized at all times to change the size and quality of the Products and/or Services to be delivered in consultation with the Supplier. The change is only legally valid if confirmed by KPMG in writing.
2. If, in the opinion of KPMG, the change can be considered to be only minor, the price, time of delivery and/or other conditions already agreed will also apply to the change.
3. If the change cannot be considered to be only minor and in the opinion of the Supplier this change has consequences for the agreed price, time of delivery and/or other conditions, before complying with the requested change the Supplier is obliged to inform KPMG of such in writing as soon as possible, but no later than 5 working days after the notification of the requested change. If the Supplier does not inform KPMG in writing or does not do so on time, the Supplier shall be deemed to have accepted the change and the price, time of delivery and other conditions already agreed will also apply to the change in question.
4. If, in the opinion of KPMG, the consequences referred to in paragraph 3 regarding the price, the time of delivery and/or other conditions are deemed unreasonable, the Parties will consult on this. If no agreement is reached, KPMG is entitled to dissolve (*ontbinden*) or terminate (*opzeggen*) the Agreement with immediate effect, without judicial intervention, by a single written notice, without being obliged to pay any compensation.

5. PRICE

1. The price stated in the Agreement applies to all Products and/or Services to be delivered on the basis thereof. The price does not include VAT and includes all costs and surcharges.
2. In the case of the Delivery of Services, the Supplier is only entitled to charge KPMG any travel costs, travel time and waiting time if expressly agreed in writing.
3. The Supplier is not entitled to charge KPMG foreseen or unforeseen price increases after the conclusion of the Agreement. Price increases also include increases in, or new social charges, wages, prices of materials and/or other price-determining factors.
4. The previous paragraph does not apply if the Parties have agreed otherwise and explicitly mentioned the circumstances that may lead to a price adjustment, as well as the manner in which the adjustment can be made.

6. BILLING AND PAYMENT

1. In the case of Delivery of Products, the Supplier will send a bill after the Products have been delivered.
2. In the case of Delivery of Services, the Supplier will send a bill each month at the end of the month containing a well-specified statement of the Services that have been delivered.

3. KPMG will pay within 30 days after receiving the bill, without prejudice to the other provisions set out in this article.
4. Bills must correspond to the order and the quantity of delivered Products or Services. In addition to the minimum requirements imposed by (tax) laws and regulations with regard to bills, the following must be stated on all bills:
 - a. name of person who placed the order or the contact person (see address details) and branch of the person who placed the order/contact person;
 - b. cost centre plus ledger account;
 - c. engagement code (if applicable);
 - d. internal order (if applicable);
 - e. PO number via Coupa is mandatory
 - f. Vat number: NL8096.83.258.B.01

The billing address is:

KPMG Staffing & Facility Services B.V.

Attn. name of person who placed the order or the contact person

PO Box 75597

1070 AN AMSTERDAM

All bills shall be sent in PDF format via Coupa supplier portal or cXML connection.

5. If the above billing requirements are not met, KPMG has the right to return the bill and the relevant amounts will only become due and payable after a correct bill has been received. The date of the new bill must be stated on this amended bill as the date of the bill.
6. The exceeding of a payment term by KPMG or non-payment by KPMG of a bill on the grounds of suspected substantive inaccuracy of that bill or in case of defectiveness of the delivered Products and/or Services to which the bill relates, does not entitle the Supplier to suspend (*opschorten*) or terminate (*beëindigen*) its performance.
7. KPMG may have the bill sent by the Supplier checked for accuracy by an accountant designated by KPMG as referred to in Section 2:393 (1) of the Dutch Civil Code. The cost of the audit will be borne by KPMG, unless the auditor's investigation shows that the bill is incorrect or incomplete, in which case the cost will be for the account of the Supplier.
8. KPMG is entitled to suspend (*opschorten*) payment of the bill until the Supplier has fully complied with its obligations arising from and/or in connection with the Agreement.
9. If it has been agreed that KPMG will pay an advance on the price, KPMG will do so, at the option of KPMG, within 30 days after receipt of the relevant bill or within 30 days after a bank accepted by KPMG for such purpose has issued a bank guarantee on demand with regard to the repayment of the advance.

7. DELIVERY

1. The delivery time of Products commences at the time the Agreement is concluded. Unless otherwise agreed in writing, delivery must be made carriage paid to the building indicated by KPMG, D.D.P. (Delivered Duty Paid according to Incoterms 2010).
2. In the event of Delivery of Services, the Supplier must perform the work within the agreed period and, insofar as applicable, in accordance with a programme, specifications or a plan of action approved in writing by KPMG.
3. The Supplier is obliged to inform KPMG in a timely and adequate manner of an imminent exceeding of the delivery time/period, stating the nature of the excess, the measures taken or to be taken by the Supplier and the probable duration of the delay.
4. KPMG may refuse to accept Products offered for delivery in the event of deviation from the agreed delivery time. In that case, these Products will be returned to the Supplier at the Supplier's expense.
5. Installation, assembly and other activities relating to the Products delivered by the Supplier shall be carried out at the expense and risk of the Supplier by the Supplier or by a third party engaged with the permission of KPMG in accordance with applicable laws and regulations.
6. The Supplier should arrange permits, exemptions, decisions and other matters at its own expense in time.
7. KPMG has the right to postpone delivery. In this case, the Supplier will store, conserve, secure and insure the properly packaged, separated and identifiable Products. The costs that are reasonably involved in this will be borne by KPMG.

8. PACKAGING

1. The Supplier shall ensure the proper packaging of the Products to be delivered, insofar as applicable in accordance with the instruction(s) and specification(s) of KPMG.
2. Supply and removal of materials and debris, packaging, remnants and other waste released as a result of the Delivery of Products and/or Services will be done by and on behalf of the Supplier, in the manner prescribed by the applicable regulations.

9. DOCUMENTATION

1. The Supplier is obliged to provide accompanying documentation to KPMG prior to or at the same time as delivery.
2. KPMG is free to use this documentation and can make copies of it for its own use.
3. Where Supplier makes available an AI system (as a Product or a Service), Supplier shall provide all necessary instructions reasonably required to ensure proper use of the AI system to KPMG (including information on the intended purpose, proper use, known risks, level of accuracy, robustness and cybersecurity, capabilities to provide information that is relevant to explain its output, human oversight measures, where appropriate specifications for the input data, and where applicable how to interpret its output and use it appropriately).

10. GUARANTEE

1. The Supplier guarantees (*garandeert*) the suitability and soundness of designs, drawings, guidelines, materials and the like that have been advised, prescribed or provided by or on behalf of the Supplier in the context of delivering Products and/or Services.
2. The Supplier guarantees (*garandeert*) that the Products to be delivered and the accompanying documentation meet the agreed specifications, working drawings, properties and requirements or, if nothing has been agreed in this respect, the specifications, properties and requirements regarding these Products that are accepted in commercial transactions, or at least customarily used in commercial transactions, as well as the applicable legal (environmental) regulations.
3. The Supplier guarantees (*garandeert*) that the Products to be delivered will always have a good and consistent quality and are free of defects in construction, material, manufacturing and design, as well as errors and defects in nature, composition and content.
4. The Supplier guarantees (*garandeert*) that the Products to be delivered are fully suitable for the purpose for which they are intended and can be used as such and, where applicable, processed.
5. The Supplier guarantees (*garandeert*) that the Products are complete and ready for use. The Supplier shall ensure that all parts, auxiliary materials, fittings, tools, spare parts, operating instructions and instruction manuals that are necessary for the realization of the purpose

specified by KPMG, are also supplied, even if these have not been mentioned specifically. The instruction books must be in Dutch and, if necessary, in languages desired by KPMG.

6. When making an AI system available to KPMG (as a Product or Service), the Supplier guarantees (*garandeert*) that the AI system i. has been developed and will perform in a way that is in compliance with applicable laws and regulations, ii. has been developed according to a substantiated approach designed to prevent unjust biases, iii. will perform in accordance with the agreed specifications, iv. has been trained on representative and appropriately curated datasets, and v. is suitable for the intended use as described in the Agreement.
7. The Supplier guarantees (*garandeert*) that it will be able to supply parts for the delivered Products for a period to be agreed in the Agreement. If no term has been agreed between the Parties, the Supplier guarantees (*garandeert*) that it can supply parts for the delivered Products for a period of at least 5 years after the date of delivery.
8. In the case of the Delivery of Services, the Supplier guarantees (*garandeert*) that the result intended in the Agreement will be achieved and that the requirements set by KPMG in that respect will be met.
9. If the Delivery of Services is advice, the Supplier guarantees (*garandeert*) the correctness and soundness of its advice.
10. The Supplier guarantees (*garandeert*) that the Services will be performed at all times with due observance of all statutory and other provisions stipulated by the government, such as those relating to the payment of social insurance premiums and taxes, insider trading, safety, the environment, hygiene, product designations or otherwise. All costs of measures of compliance with these provisions or to comply with them are for the account of the Supplier. The Supplier indemnifies KPMG against all claims arising from or related to the non-observance of these provisions by the Supplier. The indemnity also applies to all damage and (process) costs that KPMG suffers or incurs in connection with such a claim.
11. The guarantee (*garantie*) obligations of the Supplier will remain in force after delivery, acceptance and payment by KPMG, and after termination (*beëindiging*) of the agreement on any grounds whatsoever.
12. If the Agreement specifies a guarantee period (*garantietermijn*) in respect of the Delivery of Products, the Supplier's guarantee obligation is limited to that period. An agreed guarantee period commences at the moment of acceptance of the delivered Products by KPMG.

11. INSPECTION AND ACCEPTANCE

1. The Supplier will inspect all Products prior to delivery to KPMG for quality and conformity. KPMG is not obliged to perform a quality check. The Supplier can never reject a claim filed by KPMG on the basis that such an inspection was not carried out.
2. KPMG is entitled to refuse Products if the Products are fully or partially rejected by KPMG on or after delivery, or if it is established in another way that they do not meet the set requirements, specifications or characteristics. If KPMG does not refuse the Products, KPMG will be deemed to have accepted the Products at the time of delivery. If the Products are refused by KPMG, KPMG can i) return the Products to the Supplier at the expense of the Supplier and the amount already paid must be refunded or credited to the KPMG by the Supplier or ii) require the Supplier to either repair or replace the Products, at the option of KPMG and at the expense of the Supplier, so that they do meet the set requirements, specifications or characteristics and to do so within 30 days after notification by KPMG, without prejudice to the other rights of KPMG. If Supplier fails to repair or restore the Products on time, KPMG is entitled to repair the defects or to have them repaired at the expense of the Supplier.
3. In the event of the Delivery of Services, KPMG is at all times entitled to subject (the result of) the Service delivered to an acceptance test or to have it inspected. This test can take place before, during or within a reasonable period after the work has been performed. If KPMG rejects (the result of) a Service in whole or in part, KPMG will inform the Supplier of this in writing after the failure has been established, stating reasons. The Supplier is obliged to repair the failures stated by KPMG, if possible, within 30 days after notification, or at least to remove these, without prejudice to the other rights of KPMG.
4. If Supplier fails to repair the Products or Services on time, KPMG is entitled to have the defects/failures repaired at the expense of the Supplier. The actual commissioning or use of Products and Services cannot be considered as acceptance thereof.
5. On the acceptance of the performance, the rights of KPMG with regard to possible failures do not expire, regardless of whether KPMG discovered or reasonably ought to have discovered these during the acceptance period and/or has not communicated these to the Supplier.

12. PROPERTY RIGHTS

1. The Supplier guarantees (*garandeert*) KPMG that the use of the Product or Service (including output generated by the Product or Service) delivered or performed does not infringe any intellectual or industrial property rights and/or other (property) rights of third parties (for reasons attributable to the Product or Service).
2. The Supplier indemnifies KPMG against all claims from third parties arising from or related to the infringements referred to in paragraph 1 of this article. The indemnity also applies to all damage and (process) costs that KPMG suffers or incurs in connection with such a claim.
3. If an infringement has been committed (or if it can reasonably be assumed in advance that an infringement will be committed), the Supplier must, at its own expense and at the first request of and in consultation with KPMG, either:
 - a. obtain for KPMG the right to continue to use the Product or Service;
 - b. replace the Product or Service with a similar Product or Service that does not infringe any (property) rights;
 - c. adjust the Product or Service so that it no longer infringes any (property) rights while the Product or Service continues to be suitable for the agreed purpose.
4. All intellectual and industrial property rights and/or other (property) rights to all Products supplied and Services performed by the Supplier under the Agreement (including dies, templates, moulds, measuring instruments, tools, drawings, documentation, designs, advice, software, generated output, etc.) are held by KPMG, unless expressly agreed otherwise in writing. The rights are transferred to KPMG by the Supplier on the basis of the Agreement and are accepted by KPMG, as a result of which KPMG obtains an unlimited and exclusive right to use the Products and Services delivered and performed. Insofar as the transfer would require a further deed, the Supplier irrevocably authorizes KPMG to draw up such a deed and sign it on behalf of the Supplier, without prejudice to the Supplier's obligation to cooperate with the transfer upon KPMG's first request. The Supplier waives all rights relating to personality that may be due to him, to the extent that the applicable legislation permits such a waiver.
5. As soon as materials, such as raw materials, auxiliary materials and software belonging to KPMG are processed in the Supplier's Products a new Product is created. The intellectual and industrial and/or other (property) rights to new Products are held by KPMG, without prejudice to the provisions set out in the previous paragraph.
6. If KPMG makes available materials such as raw materials, auxiliary materials, tools, drawings, specifications and software to Supplier for the fulfilment of its obligations under the Agreement, these shall remain KPMG's property. The Supplier will store these apart from objects that belong to the Supplier or to third parties. If damage occurs to the materials made available, due to the fault of the Supplier or otherwise attributable to it, the Supplier is obliged to compensate KPMG for this damage and to ensure that the obligations arising under the Agreement are fulfilled without delay. The Supplier will clearly identify the materials as the property of KPMG and will make third parties aware of KPMG's property right. The Supplier will notify KPMG without delay

if the materials are confiscated or are otherwise no longer at the free disposal of the Supplier, or if third parties assert claims against them. The Supplier shall not use the materials or allow them to be used for or on behalf of third parties, with a view to or in connection with any purpose other than the performance of the Agreement.

7. The ownership of and risk relating to the Products will not transfer to KPMG until the Products have been delivered.

13. CONFIDENTIALITY, DATA PROTECTION, USE OF NAME / LOGO

1. The Supplier is obliged to maintain confidentiality with regard to all that is known to it in connection with the performance of the Agreement, including information regarding the existence and the contents of the Agreement, information provided by or on behalf of KPMG regarding the company or business affairs of KPMG, KPMG Data and information provided by or on behalf of KPMG for the performance of the Agreement and all other information in respect of which the Supplier knows or ought to know that such information is confidential.
2. The Supplier shall only use the data and information referred to in the previous paragraph for the performance of the Agreement and shall only disclose it to its personnel and/or any third parties engaged by it insofar as this is necessary for the performance of the Agreement.
3. The Supplier shall take appropriate measures to protect data taking into account the state of technology and the risks that the processing and the nature of the data to be protected entails.
4. Upon termination (*beëindiging*) of the Agreement, or at any earlier moment the Supplier shall upon KPMG's first request immediately provide KPMG with all KPMG Data and documentation, including but not limited to the information referred to in paragraph 1, relating to or arising from the Agreement, in the form as requested by KPMG, or, on KPMG's first request, de-struct said KPMG Data and documentation. If KPMG requests the Supplier to de-struct KPMG Data and the documentation, the Supplier shall confirm its compliance with this request to KPMG in writing.
5. The Supplier shall not use KPMG Data for the training, validation and/or testing of an AI system, nor have the KPMG Data used by any third party for such purposes.
6. The Supplier is not permitted to use the name KPMG in publications intended to promote the services of the Supplier or, in the opinion of KPMG, that can be regarded as such nor is the Supplier permitted to use the KPMG logo, except with the prior written permission of KPMG.
7. The Supplier shall fully cooperate with KPMG to demonstrate the Supplier's compliance with the obligations as laid down in paragraph 3, 4 and 5 of this article, *inter alia* by providing the necessary information to KPMG and by allowing audits performed by KPMG or an auditor authorised by KPMG.

14. FORCE MAJEURE

1. If a situation of force majeure arises, the Supplier is obliged to report this without delay to KPMG in writing, with supporting documents. If the continuity of the activities at KPMG does not allow postponement of the delivery of Products and/or the performance of Services, or the force majeure continues for 30 (thirty) days or longer, KPMG shall be entitled to dissolve (*ontbinden*) or terminate (*opzeggen*) the Agreement with immediate effect, without judicial intervention, by way of a single written notice to that effect, without being obliged to pay any compensation.
2. Force majeure will never be understood to include: insufficient availability of sufficiently qualified personnel at the Supplier, illness of the Supplier's personnel, strikes by Supplier's personnel, unsuitability of materials, equipment and resources belonging to the Supplier, liquidity or solvency problems on the part of the Supplier and the non-compliance or failure of third parties or suppliers engaged by the Supplier.

15. LIABILITY AND INDEMNITY

1. If the Supplier imputably fails to fulfil its obligations under the Agreement, the Supplier shall be liable for the direct and indirect damage resulting therefrom.
2. The Supplier indemnifies KPMG against all claims from third parties arising from or related to the Agreement. The indemnity also applies to all damage and (process) costs that KPMG suffers or incurs in connection with such a claim.
3. Any liability on the part of KPMG for damage on account of breach of contract, tort or any ground whatsoever is excluded, except in the case of intent (*opzet*) or deliberate recklessness (*bewuste roekeloosheid*) on the part of the executive officers of KPMG.

16. INSURANCE

The Supplier undertakes to be sufficiently insured from the conclusion of the Agreement and to remain insured. The Supplier shall provide conclusive proof of insurance and premium payment at the first request of KPMG.

17. SKILLED PERSONNEL

The Supplier will have the Agreement performed by skilled personnel who belong to the organization of the Supplier or who work under its responsibility.

18. SUBCONTRACTING / ENGAGING THIRD PARTIES

Except with the express prior written permission of KPMG, the Supplier is not authorized to engage third parties for the Delivery of Products and/or the performance of Services in whole or in part, regardless of whether or not these are subcontracted.

19. TERMINATION

1. KPMG is at all times entitled to terminate (*opzeggen*) the Agreement in full or in part in writing with due observance of a reasonable notice period. KPMG is entitled, without prejudice to its other rights, to dissolve (*ontbinden*) the Agreement by means of a written statement and with prior notice of default or notification, in whole or in part, with immediate effect if:
 - a. the Supplier fails in respect of one or more of its obligations under the Agreement, or if it is established that performance without failure will be impossible;
 - b. KPMG has good reason to fear that the Supplier is unable or unwilling to comply with its obligations under the Agreement;
 - c. the Supplier is declared bankrupt, bankruptcy is applied for, suspension of payment is applied for or it is granted to it, the Supplier liquidates or discontinues its company, offers an agreement to its creditors or otherwise turns out to be insolvent;
 - d. major changes occur in the ownership or control relationships at the Supplier;
 - e. a substantial part of the assets of the Supplier is seized, or the Supplier is otherwise no longer able to fulfil the obligations arising under the Agreement.
2. In the event of dissolution (*ontbinden*) KPMG will never be required to pay any form of compensation. The Supplier indemnifies KPMG against all claims from third parties arising from or related to the dissolution (*ontbinden*) of the Agreement by KPMG. The indemnity also applies to all damage and (process) costs that KPMG suffers or incurs in connection with such a claim.
3. If KPMG has accepted Products and/or Services from the Supplier before KPMG notifies the Supplier of its intention to dissolve (*ontbinden*) the Agreement, there will be no annulment provision (*ongedaanmakingsverbitenis*) with regard to this and KPMG will pay the relevant bill sent by the Supplier.
4. If the Agreement is dissolved (*ontboden*) by KPMG, KPMG is entitled to continue to use the results of Services delivered by the Supplier, as well as to demand all other information that is intended for the use and/or completion of the Services to be performed by the Supplier. If KPMG makes use of the powers under this paragraph, KPMG will, taking all circumstances into account, pay the Supplier a reasonable fee.

20. PROTECTION OF PERSONAL DATA

- If the realisation, performance and/or termination (*beëindiging*) of the Agreement implies the processing of personal data, Parties shall comply with the applicable laws and regulations regarding personal data protection ("Applicable Privacy Legislation"), including *inter alia* the General Data Protection Regulation ("GDPR") and the Dutch GDPR Implementation Act. KPMG has designated a data protection officer (e-mail: FG@kpmg.nl). The terms controller, data subject, personal data, personal data breach, processing (and similar terms as process and processing activities) and processor will have the meaning as assigned thereto in Section 4 of the GDPR.
- If Supplier processes personal data on behalf of KPMG, KPMG will act as a controller and Supplier as a processor, and Parties shall conclude a data processing agreement as referred to in Section 28 of the GDPR to further arrange – in derogation of or in addition to the paragraphs 3 up to 11 of this article 20 – the processing of personal data.
- If – in derogation of paragraph 2 of this article 20 – Supplier determines the purpose and means of the processing of the personal data, Supplier will act as a controller, in which case the following paragraphs apply to the processing of the personal data by Supplier.
- Each party will independently act as a controller. Parties will not be considered joint controllers.
- Supplier shall only process personal data (originating) from KPMG if and insofar this is necessary for the delivery of the Products and/or Services. Supplier shall on the completion of, or at the request of KPMG, during the processing activities, remove or return the personal data, unless Supplier is obliged by law to retain the personal data.
- Supplier shall implement appropriate technical and organisational measures in conformity with Section 32 of the GDPR to protect the personal data against destruction, loss, alteration, unauthorised disclosure, of, or access thereto.
- Supplier shall inform KPMG of (i) the receipt of a data subjects' request wishing to exercise its rights and/or (ii) the receipt of a compliant or claim relating to the processing of the personal data in the context of the Agreement.
- To the extent necessary, Supplier shall co-operate with KPMG to enable KPMG to comply with its obligations pursuant to the Applicable Privacy Legislation, including (i) obligations relating to data subjects' requests wishing to exercise their rights, and (ii) the obligations laid down in Sections 32 up to and including 36 of the GDPR.
- Supplier shall without undue delay – ultimately within 24 hours upon becoming aware – notify KPMG of a personal data breach that affects personal data (originating) of KPMG, by sending an e-mail to security@kpmg.nl. Supplier shall keep KPMG informed of the investigation into and rectification of the detected personal data breach and the consequences thereof. In case of a (probable) high risk personal data breach, Supplier shall, to the extent possible, consult KPMG prior to informing KPMG related data subjects.
- Supplier shall not transfer the personal data to countries outside the European Economic Area unless this is necessary for the delivery of the Products and/or Services, in which case the Supplier shall be responsible to ensure that adequate transfer mechanisms are in place to ensure compliance with the GDPR. Upon KPMG's request, Supplier shall inform KPMG about all personal data transfers.
- Without prejudice to article 18, Supplier shall only engage third parties to carry out (part of) the processing of personal data (originating) from KPMG, if an adequate level of protection is guaranteed, and all applicable requirements of the GDPR related to the engagement of third parties are met. Upon KPMG's request, Supplier shall inform KPMG about the engagement of third parties.
- Supplier shall – at least once a year – audit its compliance with its obligations as laid down in this article 20. Supplier shall provide KPMG within two (2) weeks after completion of the audit with a confidential copy of the audit report or a summary thereof, so that KPMG can reasonably verify Supplier's compliance with this article 20.

21. INTEGRITY / CONFLICT OF INTERESTS

- The Supplier guarantees (*garandeert*) that its subordinates, its representatives and/or other third parties engaged by it will not (try to) incite persons working for or at KPMG to deliver a performance or make commitments and the like, against any form of reward or gift to that person, without which remuneration or gift the performance or commitment would not have been realized or would have been realized under other conditions. The Supplier guarantees (*garandeert*) and confirms that it and/or its subordinates, its representatives and/or other third parties engaged by it will read and comply with KPMG's Global Code of Conduct – which is also available at <https://kpmg.com/nl/en/home/about/our-impact/sustainable-procurement-at-kpmg.html>.
- KPMG is entitled to terminate (*opzeggen*) the Agreement with immediate effect, without being obliged to pay any compensation, if in the reasonable opinion of KPMG there is a conflict of interest and/or if continuation of the Agreement results in a violation of law, regulations, professional rules or guidelines and/or in any other way prejudices KPMG's ability to comply with the applicable independence regulations.

22. LOSS OF RIGHTS

The omission by KPMG to exercise rights and powers under the Agreement, whether or not within an agreed period, does not imply that KPMG loses any rights in this respect.

23. CONTINUED VALIDITY

All rights and obligations arising from the Agreement that are intended to remain in effect after termination (*beëindiging*) of the Agreement will remain in force between KPMG and the Supplier after termination (*beëindiging*).

24. TRANSFER

The Supplier is not entitled to transfer the rights and obligations arising from or in connection with the Agreement to a third party without the written permission of KPMG. This provision is enforceable under property law.

25. EMPLOYMENT CONDITIONS, TAXES AND SOCIAL CHARGES

- When performing the Services the Supplier will comply with the applicable legislation and regulations with regard to employment conditions, including the Labour Market Fraud (Bogus Schemes) Act (*Wet aanpak schijnconstructies*), and the applicable Collective Labour Agreement.
- The Supplier is at all times responsible for compliance with its obligations under the tax and social security legislation.
- As soon as KPMG requests this, the Supplier is obliged to demonstrate satisfactorily that it has arranged for the payment of the applicable wage, the payment of the sales tax due, wage tax, national insurance premiums and employee insurance premiums. At KPMG's first request, the Supplier will cooperate with a check, sample and/or audit, so that KPMG can verify whether the Supplier complies with the applicable legislation and regulations, including the Foreign Nationals (Employment) Act (*Wet arbeid vreemdelingen*) and the Labour Market Fraud (Bogus Schemes) Act (*Wet aanpak schijnconstructies*). The Supplier hereby grants KPMG access to the necessary systems and underlying data in order to enable KPMG to carry out the abovementioned checks.
- The Supplier shall ensure that the obligations set out in paragraphs 1 up to and including 3 are imposed on all third parties with which it enters into contracts in the context of the performance

of the Services to KPMG and shall also stipulate that these third parties will in turn impose these obligations on their respective contracting parties.

- If the Supplier is a Self-employed Person without Personnel (zzp'er) or cooperates with such, KPMG can impose further conditions on the manner of contracting, making available and/or payment to this self-employed person. The Supplier will provide KPMG on request with copies of documents that can adequately demonstrate the nature of the employment relationship or of its independent entrepreneurship, the above being at the discretion of KPMG.
- The Supplier indemnifies KPMG against any liability with respect to obligations of the Supplier arising from the tax and social security legislation and claims of its employees regarding work done for the performance of the Services.
- KPMG is entitled, without being obliged to pay compensation to the Supplier, to terminate (*beëindigen*) the Agreement with immediate effect and without judicial intervention, if the Supplier and/or third parties engaged by it are culpably behind in the payment of the applicable wage, sales tax, wage tax, national insurance contributions and/or employee insurance premiums, without prejudice to all other rights and claims of KPMG, in particular the right to compensation.
- Without prejudice to the provisions set out in paragraph 7, KPMG is entitled at all times to withhold the amounts of sales tax, wage tax, national insurance premiums, employee insurance premiums and/or any interest and penalties charged on such payments to the Supplier and to pay this to the tax authorities and/or administrative agencies directly on behalf of the Supplier or to deposit amounts on a G-account. In these cases, on payment thereof KPMG is discharged by the Supplier with regard to these amounts.

26. AI SYSTEMS

- The terms AI system and High-risk AI system have the meaning as assigned thereto in Regulation (EU) 2024/1689 (as supplemented, superseded and replaced from time to time).
- Supplier will disclose the use of an AI system in providing its Products and/or Services to KPMG. Supplier will notify KPMG timely in advance before incorporating an AI system in a Product and/or a Service. A High-risk AI system may not be incorporated by Supplier without KPMG's prior written consent. Supplier shall not base its Services solely on the output of an AI-system, unless explicitly agreed otherwise between KPMG and Supplier.
- Where Supplier makes available an AI system to KPMG (as a Product or a Service) for the purpose of making decisions based solely on automated processing that – in accordance with the AI system's intended purpose or under conditions of reasonably foreseeable misuse – likely produce risks to health, safety or fundamental rights of individuals, Supplier will ensure that human oversight by KPMG is possible to prevent or minimise those risks, and will provide detailed instructions in that regard.
- Supplier shall test the AI system to ensure that it is robust, secure and reliable before the first use by KPMG. Supplier shall continue to monitor and test the AI system to ensure it is robust, secure and reliable and if it appears not so inform KPMG and remedy the shortcoming. Supplier shall notify KPMG without undue delay in case of any major changes to the AI system.
- Supplier shall notify KPMG without undue delay, and in any event within 24 hours, of any actual or suspected (security) incident affecting KPMG's use of the AI system, by sending an e-mail to security@kpmg.nl.
- Supplier ensures that the AI system has been and shall be designed and developed in such a way that the operation of the AI system is sufficiently transparent to enable KPMG to reasonably understand the AI system's functioning. At KPMG's request, Supplier shall i. provide all relevant information for KPMG to understand the AI system's functioning and ii. explain in a specific situation at an individual level why the AI system has reached a certain conclusion or decision in such detail that the conclusion/decision can be validated in court if necessary.

27. APPLICABLE LAW AND CHOICE OF FORUM

- This Agreement is governed by Dutch law. The applicability of the Vienna Sales Convention is explicitly excluded.
- All disputes arising from or in connection with the Agreement fall under the exclusive competence of the competent court in the district in which KPMG is registered.

January 2026

