KPMG Crimsonwing (Malta) Limited Purchase Order Terms and Conditions

1. **INTERPRETATION**

1.1 The following definitions and rules of interpretation apply in these Terms:-

"**Agreement**"	means the agreement between the Supplier and KPMG for the Goods and/or Services incorporating these Terms and the appendices, together with the Purchase Order ;
"**Anti Bribery Laws**"	means all applicable laws, statutes, regulations and codes of practice relating to anti-bribery and anti-corruption in any jurisdiction relevant to the Parties and their obligations under this Agreement, (as updated and amended from time to time);
"**Business Day**"	means a day other than a Saturday, Sunday or a public holiday in Malta;
"**Charges**"	means the charges payable by KPMG for the supply of the Goods, Deliverables and performance of the Services as set out in the Purchase Order;
"Confidential Information"	means any and all information (whether tangible or intangible (either orally or in writing) and whether marked or communicated as confidential or not) that has been, or will be, disclosed or made available (directly or indirectly) by one party (or any of its Representatives) to the other party (or any of its Representatives) in relation to this Agreement, including: all information received by a party in relation to its obligations under, or performance of, this Agreement; information that by its nature the receiving party ought reasonably to understand to be confidential; and any information, results or analysis derived from performing or receiving the Services, but excluding: information already in the receiving party's possession at the time of receipt which is free of any obligation of confidence; which is already in the public domain; or which becomes so (unless in breach of this Agreement);
"**Commencement Date**"	means the date set out in the Purchase Order;
"**Deliverables**"	means all documents, equipment, tools, systems, products and materials developed by the Supplier or its representatives in performing the Services, in any form or media;
"**Intellectual Property Rights**"	means all patents, rights to inventions, utility models, copyright and related rights, trade marks, service marks, trade, business names and domain names, rights in trade dress or get-up, rights in goodwill or the right to sue for passing off, unfair competition rights, rights in designs, rights in computer software, database rights, topography rights, moral rights, rights in confidential information (including know-how and trade secrets) and any other intellectual property rights and all similar or equivalent rights or forms of protection (whether now or in the future) in any part of the world, in each case whether registered or unregistered and including all applications for, renewals or extensions of, and rights to claim priority from, such rights;
"**IT and Data Security Requirements**"	means KPMG's IT and data security requirements appended to the Purchase Order, as may be amended from time to time;
"**KPMG**"	means KPMG Crimsonwing (Malta) Limited (Registration Number C22469) with its registered office at Lignum House, Aldo Moro Road, Marsa MRS 9065;
"**KPMG Materials**"	means all materials, equipment and tools, drawings, specifications and data supplied by KPMG to the Supplier;
"**KPMG Policies**"	means the policies of KPMG set out in Appendix 1 (as updated from time to time);
"**Purchase Order**"	means the purchase order applicable to KPMG's order for the Goods, Services and/or Deliverables;
"**Member Firm**"	means an entity, from time to time, that either: (a) is admitted as (and has not ceased to be) a member of KPMG International Limited ("KPMGI"), ("Member"); (b) is party to a participation agreement with KPMGI (which has not been terminated) permitting it and its Controlled Parties (as defined below) to be part of the network of independent member firms affiliated with KPMGI ("Sublicensee"); (c) is, directly or indirectly, wholly or dominantly owned and/or Controlled by a Member, Sublicensee, or combination thereof, and which is not itself a Member or Sublicensee ("Controlled Party");
"**Restricted Entity**"	means an entity from which KPMG's and/or any Member Firms' receipt of the Goods, Services and/or Deliverables would violate, or cause it to be likely to violate: (i) independence rules of any applicable regulatory authority of KPMG and/or any Member Firm which receives the Goods, Services and/or Deliverables; or (ii) any applicable regulations relating to the professional ethics or independence of auditors, including permissibility of payment and/or receipt of referral fees, and any other legal or regulatory requirements related to the independence of auditors;
"**Services**"	means the services set out in the Purchase Order and the Supplier's obligations under the Agreement; and
"**Supplier**"	means the supplier identified in the Purchase Order;
"Year"	means 12 month period commencing with the Commencement Date or any anniversary of it.

1.2 In the Agreement, references to:

1.2.1 a person includes a natural person, corporate or unincorporated body (whether or not having separate legal personality);

1.2.2 a reference to a company shall include any company, corporation or other body corporate and a partnership (whether a limited liability partnership or otherwise), wherever and however incorporated or established;

1.2.3 the singular shall include the plural and vice versa (unless the context otherwise requires); and

1.2.4 a statute or statutory provision is a reference to it as it is in force for the time being, taking account of any amendment, extension or re-enactment, and includes any sub-ordinate legislation made under it.

1.3 Except as set out in Clause 16.7, any reference to 'writing' or 'written' includes e-mail.

1.4 Any obligation in the Agreement on a person not to do something includes an obligation not to agree or allow that thing to be done.

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1.5 Any phrase introduced by the terms including, include, in particular or any similar expression shall be for illustrative purposes only and shall not limit the sense of the words preceding those terms.

1.6 If there is any conflict or inconsistency between the documents forming the Agreement, the documents shall have priority in the following order:-

1.6.1 the Purchase Order;

1.6.2 these Terms; and

1.6.3 any other appendix.

2. **SUPPLY OF SERVICES**

2.1 The Supplier shall, from the Commencement Date and for the duration of the Agreement, provide the Services in accordance with the Agreement.

2.2 The Supplier shall meet any performance dates for the Services specified in the Purchase Order and time for performance of the Services by the Supplier is of the essence.

2.3 In providing the Services, the Supplier shall:-

2.3.1 co-operate with KPMG and comply with all instructions of KPMG;

2.3.2 perform the Services with reasonable care and skill in accordance with generally recognised commercial practices and standards in the industry for similar services;

2.3.3 use personnel who are suitably skilled and experienced to perform tasks assigned to them;

2.3.4 provide all equipment, tools and vehicles and such other items as are required to provide the Services;

2.3.5 hold all KPMG Materials in safe custody at its own risk, maintain the KPMG Materials in good condition until returned to KPMG, and not dispose or use the KPMG Materials other than in accordance with KPMG's written instructions or authorisation.

2.4 The Supplier warrants and represents on an ongoing basis that:

2.4.1 the Services will be performed in such a way as not to cause any fault or malfunction in any systems or software of KPMG and so as not to cause any interruption to the business processes of KPMG (other than any agreed and unavoidable interruption which is required in order to perform the Services in accordance with the Agreement);

2.4.2 it will not introduce any viruses onto KPMG's systems while performing the Services; and

2.4.3 if any software is being provided to KPMG as part of the Services:

(a) the software and the media on which it is delivered will be free from viruses and other malicious code;

(b) the media on which the software is delivered will be free from defects; and

(c) it has not included or used any open source software or any libraries or code licensed from time to time under the General Public Licence (as those terms are defined by the Open Source Initiative or the Free Software Foundation) or anything similar in, or in the development of, the software, nor does the software operate in such a way that is it compiled with or linked to any of the foregoing.

3. **SUPPLY OF GOODS**

3.1 The Supplier shall ensure and hereby warrants that the Goods and/or Deliverables:

3.1.1 are fit for any purpose held out by the Supplier or made known to the Supplier by KPMG and, in this respect, KPMG relies on the Supplier's skill and judgment; and

3.1.2 be free from any latent defects which render them unfit for the use for which they are intended, or which diminish their value to such an extent that KPMG would not have bought them or would have tendered a smaller price, even if they were not known to the Supplier (within the meaning of articles 1424 and 1426 of the Civil Code (Chapter 16 of the Laws of Malta).

3.2 The Supplier shall ensure that:

3.2.1 the Goods and/or Deliverables are properly packed and secured in such a manner as to ensure they reach their destination in good condition; and

3.2.2 each delivery of the Goods and/or Deliverables is accompanied by a delivery note which shows the date of the delivery, the type and quantity, storage instructions (if any) and, if delivered by instalments, the outstanding balance remaining to be delivered.

3.3 The Supplier shall deliver the Goods and/or Deliverables:

3.3.1 on any date and to the location specified in the Purchase Order (or as otherwise agreed between the Parties). Time shall be of the essence; and

3.3.2 during KPMG's normal hours of business on a Business Day, or as instructed by KPMG.

3.4 Delivery of the Goods and/or Deliverables shall be completed on the completion of unloading at the delivery location in accordance with Clause 3.3.1.

3.5 The Supplier shall not deliver the Goods and/or Deliverables in instalments without KPMG's prior written consent. If it is agreed the Goods and/or Deliverables may be delivered by instalments, each instalment shall be invoiced and paid for separately. Failure by the Supplier to deliver any one instalment on time or at all or any defect in an instalment shall entitle KPMG to the remedies set out in Clause 6.

4. **GOODS, SERVICES AND DELIVERABLES**

4.1 The Supplier shall:

4.1.1 ensure that the Goods, Services and/or Deliverables conform with all descriptions and specifications set out in the Purchase Order and are fit for any purpose made known by KPMG;

4.1.2 obtain and at all times maintain all necessary licences, permissions and consents to provide the Goods, Services and/or Deliverables, and comply with all applicable laws and regulations; and

4.1.3 observe and comply with the KPMG Policies, together with any other policies or procedures which relate to the Supplier's

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obligations under this Agreement as notified to it by KPMG (and updated) from time to time;

4.1.4 observe and comply with all health and safety rules and regulations, and any other security requirements, which are notified to it by KPMG from time to time.

5. **ACCEPTANCE**

5.1 KPMG shall not be deemed to have accepted any Goods, Deliverables or Services until it has had a reasonable opportunity to inspect and test the work undertaken.

5.2 KPMG shall be entitled to inspect, review, test and/or re-test the Goods, Services and/or the Deliverables to ensure compliance with the requirements of this Agreement ("**Acceptance Tests**").

5.3 KPMG shall be deemed to have accepted the Goods, Services and/or Deliverables as and when such items have passed the Acceptance Tests. KPMG shall endeavour to confirm acceptance as soon as possible following acceptance.

5.4 If any Acceptance Tests are not passed, the failures that cause the relevant test to be failed ("**Defects**") shall be documented by KPMG and presented to the Supplier for discussion as to how best to rectify the Defects. The Supplier shall promptly rectify any Defects at no additional cost to KPMG so as to ensure that the Goods, Services and/or Deliverables (as the case may be) pass the Acceptance Tests on a retest.

5.5 If the retest demonstrates that the affected Goods, Services, and/or Deliverables still do not pass the Acceptance Tests, KPMG may, by written notice to the Supplier, elect at its sole option:

5.5.1 to fix (without affecting its other rights and remedies) a new date for the carrying out of further tests and all costs of any retest shall be borne by the Supplier; and/or

5.5.2 exercise one or more of the rights in Clause 6.

5.6 If KPMG fails to issue either notice of acceptance or rejection of the Goods, Services, and/or Deliverables within 14 days of the date on which any second or further round of Acceptance Tests are concluded and notice of the results has been provided to KPMG, KPMG shall be deemed to have accepted the relevant Goods, Services and/or Deliverables (as the case may be).

6. **KPMG'S REMEDIES**

6.1 If the Supplier fails to deliver the Goods and/or Deliverables and/or perform the Services in accordance with this Agreement, KPMG shall, without limiting its other rights and remedies, have one or more of the following rights:

6.1.1 to reject the Goods, Services, and/or Deliverables (in whole or part) as not being in conformity with this Agreement and to return them to the Supplier, at the Supplier's own risk and expense. In which event KPMG may terminate this Agreement for irremediable, material breach on the part of the Supplier and the Supplier shall (without affecting any of KPMG's other rights and remedies) immediately refund to KPMG all Charges previously paid to the Supplier;

6.1.2 to require the Supplier to repair or replace the rejected Goods and/or Deliverables, re-perform the affected Services, or to provide a full refund of the price of the rejected Goods, Services and/or Deliverables (if paid);

6.1.3 to accept the Goods, Services, and/or Deliverables subject to a reduction in the Charges, such reduction to be reasonable when taking into account the circumstances. If the Parties cannot agree a reduction within 14 days of KPMG's notice, KPMG shall be entitled to reject the Goods, Services, and/or Deliverables in accordance with Clause 6.1.1; or

6.1.4 to arrange for a third party to supply the affected Goods, Services and/or Deliverables and recover from the Supplier any costs incurred by KPMG in obtaining those substitute goods and/or services;

6.1.5 where KPMG has paid in advance for Goods which have not been delivered by the Supplier, or Services that have not been provided by the Supplier, to have such sums refunded by the Supplier; and

6.1.6 to claim damages for any additional costs, loss or expenses incurred by KPMG which are in any way attributable to the Supplier's failure.

6.2 The terms of this Agreement shall extend to any substituted or remedial services and/or repaired or replacement goods supplied by the Supplier.

6.3 KPMG's rights under this Agreement are in addition to the rights and remedies available to it at law.

7. **KPMG'S OBLIGATIONS**

7.1 KPMG shall provide the Supplier with reasonable access at reasonable times to those premises required for the performance of the Services and such assistance and information as the Supplier may reasonably request and KPMG considers reasonably necessary for the purpose of performing this Agreement.

8. **CHARGES AND PAYMENT**

8.1 The Charges shall be the full and exclusive remuneration of the Supplier in respect of the supply of the Goods, Deliverables and/or performance of the Services and shall be invoiced at the intervals set out in the Purchase Order. Each invoice shall include such supporting information required by KPMG to verify the accuracy of the invoice and comply with the invoicing requirements in the Purchase Order.

8.2 KPMG shall pay the undisputed invoiced amounts within the agreed payment terms.

8.3 If KPMG disputes any element of an invoice issued by the Supplier, the Supplier shall issue a credit note for that invoice and raise a revised invoice for the undisputed element. KPMG shall pay the revised invoice in accordance with this Agreement.

8.4 If KPMG fails to pay any undisputed amount due under the Agreement (other than due to a bona fide dispute as to payment), the Supplier shall have the right to charge interest on the overdue amount at the rate of 8% per cent per annum above the reference rate for the time being (as defined under the Commercial Code (Chapter 13 of the Laws of Malta)), accruing on a daily basis from the day following the due date up to the date of actual payment, whether before or after judgment.

8.5 Non-payment of disputed Charges shall not be deemed to be a breach of this Agreement.

8.6 The Supplier shall maintain complete and accurate records of the time spent and materials used by the Supplier in providing the Services, and shall allow KPMG to inspect such records at all reasonable times on

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request for the term of the Agreement and 2 years after its termination or expiry.

8.7 To issue an invoice to KPMG, the supplier shall ensure that the invoice:

8.7.1 is uploaded to the P2P System;

8.7.2 quotes the relevant and valid KPMG purchase order number;

8.7.3 is issued in accordance with the terms of the Purchase Order; and

8.7.4 includes details of the Goods, Deliverables and/or Services, the total cost and where applicable, a summary of time for which the invoice is being raised and the relevant hourly rates.

9. INTELLECTUAL PROPERTY RIGHTS

9.1 In respect of the Goods and any other goods that are transferred to KPMG as part of the Services under this Agreement, including without limitation the Deliverables or any part of them, the Supplier warrants that it has full, clear and unencumbered title to all such items, and that at the date of delivery of such items to KPMG, it will have full and unrestricted rights to sell and transfer such items to KPMG.

9.2 The Supplier assigns (by way of both present and future rights) to KPMG, with full title guarantee and free from all third party rights, the Intellectual Property Rights and all other rights in the output of the Services (including any Deliverables) in each case with effect from their creation.

9.3 If the Supplier needs to use any of the Intellectual Property Rights assigned to KPMG in the performance of the Agreement and/or which belong to KPMG, KPMG grants to the Supplier a non-exclusive, non-transferable, royalty free and revocable licence to use such Intellectual Property Rights solely in order to perform the Agreement. Any licence granted under this Clause shall automatically terminate when the Agreement terminates/expires.

9.4 The Supplier shall procure irrevocable waivers of any moral rights in the output of the Services (including the Deliverables) to which any individual is now, or may be at any future time, entitled.

9.5 If in performing the Services the Supplier uses any Intellectual Property Rights owned by itself or a third party (other than KPMG) and/or the use of Goods and/or Deliverables will require the use of any Intellectual Property Rights owned by itself or a third party, the Supplier shall grant to KPMG or shall procure for it a perpetual, non-exclusive, royalty free, transferable licence to use, develop, support or maintain such Intellectual Property Rights in order to enable KPMG to secure the full benefit of the Goods, Services, Deliverables and the rights assigned to it under this Clause. This shall include for the completion and use of the output of the Services and for the purposes of providing services to its clients.

9.6 The Supplier shall indemnify and keep KPMG indemnified from and against any and all losses, costs, expenses, claims, damages, and other liabilities suffered and/or incurred by KPMG, arising out of, or in connection with, the receipt, use or supply of the Goods, Deliverables, the Services and/or Intellectual Property Rights for which the Supplier has secured or granted a licence in accordance with this Clause.

9.7 Any use of the name and/or logo of KPMG is subject to the prior written consent of KPMG and compliance with the relevant KPMG guidelines.

9.8 All KPMG Materials are the exclusive property of KPMG.

10. CONFIDENTIALITY AND DATA SECURITY

10.1 Unless permitted by Clause 10.2, each Party undertakes that it shall not, at any time: (i) disclose to any person any Confidential Information concerning the business, affairs, customers, clients or suppliers of the other Party (or of its affiliates, which for the purposes of KPMG, includes all Member Firms) unless permitted by Clause 10.2; or (ii) use the same for any purpose other than to perform the Agreement and/or in the case of KPMG only, in order for KPMG to obtain the full benefit of this Agreement.

10.2 Each Party may disclose the other Party's Confidential Information:

10.2.1 to its members (partners), employees, officers, representatives or advisers ("**Representatives**") who need to know such information to carry out that Party's obligations under the Agreement, provided that that Party ensures that its Representatives comply with this Clause 10;

10.2.2 to its legal advisors and insurers in relation to any dispute concerning this Agreement; and

10.2.3 as may be required by law, court order or any governmental or regulatory authority or as may be necessary for that Party (or its personnel) to comply with any professional or ethical standard or code.

10.3 KPMG may disclose the Supplier's Confidential Information to other parties which facilitate the administration of KPMG's business or support KPMG's infrastructure, provided that KPMG shall be responsible for preserving the confidentiality of such Confidential Information.

10.4 Subject to Clause 10.5, either upon termination or expiry of this Agreement or at the request of KPMG (which may be made at any time during or after this Agreement), the Supplier must (at KPMG's choice): (i) destroy or return (in an agreed format) all of KPMG's Confidential Information, including all documents and materials (and any copies) containing, reflecting, incorporating, or based on KPMG's Confidential Information; (ii) to the extent technically possible, permanently erase the same from computer and communications systems and devices used by the Supplier; and (iii) to the extent the Supplier has disclosed KPMG's Confidential Information to third parties, ensure that they comply with this Clause as if they were the Supplier. Unless an alternative timeframe is requested by KPMG, the Supplier shall comply with its obligations under this Clause within 10 days and, at any time, KPMG may request that the Supplier provide written confirmation of its compliance with this Clause, including providing such supporting evidence as KPMG may require.

10.5 Subject to Clause 10.6, the receiving Party may retain copies of the disclosing Party's Confidential Information (including any kept on back-up/archive media) in accordance with its record retention policies, provided that the receiving Party does not retain the Confidential Information for a period longer than seven (7) years from the date that this Agreement terminates or expires, unless a longer retention period is required by applicable laws (or, in the case of KPMG, any ethical or professional standards or codes).

10.6 Unless otherwise agreed by KPMG, where KPMG makes a request under Clause 10.4, the Supplier shall not be permitted to retain (or continue to retain) the Confidential Information in accordance with Clause 10.5, unless the Supplier is required to do so in accordance with applicable laws, in which case, to the extent it is legally

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permitted to do so, the Supplier shall notify KPMG of the requirement and will identify what Confidential Information is subject to it. Where such notice is not prohibited and is given in accordance with this Clause, the Supplier will take into account the reasonable requests of KPMG in relation to the manner of retention.

10.7 During any period of time that the disclosing Party's Confidential Information is retained, the receiving Party shall ensure that it is kept secure and confidential in accordance with this Agreement.

10.8 Where the Supplier is permitted to retain KPMG's Confidential Information in accordance with this Clause 10, then when the Supplier is no longer permitted to retain the same, the Supplier shall comply with the obligations in Clause 10.4 in respect of such Confidential Information.

10.9 Any information and data relating to a client of KPMG shall form part of KPMG's Confidential Information.

10.10 The Supplier shall only use data supplied to it by or provided by, or on behalf of, KPMG which comes into the Supplier's possession or control for the purposes of performing the Services and shall not alter or delete it without KPMG's consent. The Supplier shall comply with any IT and Data Security Requirements set out in Appendix 2 or as otherwise notified to it by KPMG from time to time.

10.11 The Supplier shall indemnify and keep KPMG indemnified from and against any and all losses, costs, expenses, claims and other liabilities incurred by KPMG as a result of any breach of Clause 10.10 by the Supplier.

11. **DATA PROTECTION**

11.1 The following definitions shall apply within this Clause 11:

11.1.1 "**Data Protection Law**" means any law, rule, regulation, decree, statute, or other enactment, order, mandate or resolution, applicable to the Supplier or KPMG, relating to data security, data protection and/or privacy, including, as amended, extended, repealed or replaced from time to time: a) the General Data Protection Regulation (EU) 2016/679 ("**GDPR**"), b) the Data Protection Act (Chapter 586 of the Laws of Malta) and the subsidiary legislation thereunder and c) any associated implementing, derivative or related legislation, rule, regulation, and regulatory guidance; and

11.1.2 "**Processor**", "**Controller**", "**personal data**", "**Data Subject**", "**Personal Data Breach**", the "**Commissioner**", "**Process/Processing/Processed**" and "**Data Protection Impact Assessments**" shall have the same meaning as in the GDPR.

11.2 The Parties hereby acknowledge and agree that the Supplier shall act as a Processor of the personal data described in Appendix 3 ("**Personal Data**") on behalf of KPMG.

11.3 Without limiting Supplier's obligation to comply with the Data Protection Law, the Supplier, in its capacity as a Processor of Personal Data, will:

11.3.1 Process Personal Data only on documented instructions from KPMG, including in regard to the transfer of Personal Data to a third country or an international organisation, unless otherwise required to do so by Maltese or EU law. Where the Supplier is relying on Maltese or EU law as the basis for Processing Personal Data, the Supplier will inform KPMG of that legal requirement before Processing, unless that law prohibits such information on important grounds of public interest, For the purposes of this Clause, KPMG's "documented instructions" include:

a) the Processing activities described in Appendix 3; and

b) any transfers to third countries made by the Supplier to Sub-processors (as defined below) made in accordance with this Agreement.

11.3.2 take all reasonable steps to ensure the reliability of staff having access to Personal Data and ensure that persons authorised to Process the Personal Data have committed themselves to confidentiality or are under an appropriate statutory obligation of confidentiality;

11.3.3 implement all technical and organisational security measures as required by Article 32 of the GDPR and by KPMG under the Agreement as necessary to protect Personal Data against accidental or unlawful destruction or accidental loss, damage, alteration, unauthorised disclosure or access and against all other unlawful forms of Processing;

11.3.4 not engage another party to Process data on its behalf ("**Sub-processors**") without notifying KPMG and obtaining KPMG's prior written authorisation (not to be unreasonably withheld or delayed). If such authorisation is granted, the Supplier shall ensure:

(a) such Sub-processor's Processing of such Personal Data is carried out exclusively from the European Economic Area or territory that is deemed by the European Commission to provide an adequate level of protection for the purpose pf Article 45 of the GDPR (an "**Adequate Jurisdiction**") or where such Processing is otherwise subject to an 'appropriate safeguard' for the purposes of Article 46 of the GDPR;

(b) the written contract under which such Sub-processor processes Personal Data is not less onerous than this Clause 11,

and, for the purposes of this Clause, KPMG hereby authorises the use by the Supplier of the Sub-processors listed under paragraph 7 of Appendix 3 and the Supplier will provide KPMG with an up to date list of relevant Sub-processors on request and shall remain fully liable to KPMG for acts and omissions of the Supplier's Sub-processors;

11.3.5 taking into account the nature of the Processing, assist KPMG by employing appropriate technical and organisational measures, insofar as this is possible, for the fulfilment of KPMG's obligation to respond to requests for exercising the Data Subject's rights laid down in Data Protection Law (including Chapter III of the GDPR);

11.3.6 provide reasonable assistance so as to enable KPMG to ensure compliance with any obligations it may have in respect of data security, Personal Data Breach notification,

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Data Protection Impact Assessments, and engaging in any consultations with the Commissioner, pursuant to Data Protection Law (including Articles 32 to 36 of the GDPR taking into account the nature of Processing and the information available to Supplier);

11.3.7 at the choice of KPMG, promptly delete or return all the Personal Data to KPMG after the end of the provision of Services relating to Processing or termination or expiry of the Agreement, and delete existing copies unless applicable laws require storage of Personal Data, in which case Supplier shall cease all Processing of the Personal Data other than as required by applicable laws and ensure the confidentiality and security of the Personal Data retained in accordance with this Clause 11 and Data Protection Law and delete the Personal Data upon expiry of the time period specified by the applicable laws;

11.3.8 without limiting any of KPMG's existing audit rights under the Agreement, make available to KPMG all information necessary to demonstrate compliance with Data Protection Law (including the obligations laid down in Articles 28 and 30 of the GDPR) and this Clause and allow for and contribute to audits, including inspections, conducted by KPMG or another auditor mandated by KPMG; and

11.3.9 promptly inform KPMG if, in its opinion, any instruction infringes Data Protection Law.

11.4 The Supplier will notify KPMG without undue delay, and in any event within one Business Day, upon becoming aware of an actual or reasonably suspected Personal Data Breach affecting the Personal Data. The notification shall at least specify:

11.4.1 the time, date and location of the Personal Data Breach and a description of the nature of the Personal Data Breach, including, where possible, the categories and approximate number of Data Subjects concerned and approximate type and number of Personal Data records concerned;

11.4.2 where possible, a description of the likely consequences of the Personal Data Breach; and

11.4.3 measures taken and/or to be taken to mitigate the consequences of the Personal Data Breach

11.5 Supplier will notify KPMG promptly, and in any event within three Business Days of receipt, of any:

11.5.1 legally binding request for disclosure of the Personal Data by a law enforcement authority unless such notification is prohibited by law;

11.5.2 request received directly from a Data Subject relating to KPMG's or Supplier's Processing of Personal Data; or

11.5.3 request or inquiry from the Commissioner or other public authority relating to Supplier's Processing of Personal Data.

11.6 Where KPMG faces an actual or potential claim arising out of or related to the breach of any Data Protection Law concerning the Services, the Supplier will promptly provide all materials and information requested by KPMG that is relevant to the defence of such claim and the underlying circumstances concerning the claim.

11.7 Supplier and KPMG will each comply with their respective obligations as Processor and Controller under Data Protection Law.

11.8 The subject matter and duration of the Processing, the nature and purpose of the Processing, and the type of Personal Data and categories of Data Subjects shall be set out by the Parties in Appendix 3.

11.9 In the event of a dispute or claim brought by a Data Subject, the Commissioner or other public authority concerning the Processing of the Personal Data against either or both of the parties, the parties will inform each other promptly about any such disputes or claims, and will cooperate with a view to settling them amicably in a timely fashion.

11.10 The Supplier shall indemnify and keep KPMG indemnified from and against any and all losses, costs, expenses, claims, damages, and other liabilities suffered and/or incurred by KPMG as a result of any breach of this Clause 11.

11.11 Where and to the extent the transfer of Personal Data by KPMG to the Supplier involves a transfer of Personal Data to a jurisdiction outside of the EEA, other than to an Adequate Jurisdiction, the terms of the 'Standard Contractual Clauses' issued under the EU Commission Implementing Decision Implementing Decision (EU) 2021/915 (the "**SCCs**") shall be deemed to apply as between the Parties. For the purposes of the SCCs:

11.11.1 KPMG shall be the 'exporter' and the Supplier shall be the 'importer';

11.11.2 the key contacts for each Party shall be the appointed managers of the Agreement or the respective Parties' Data Protection Officers' (or equivalent);

11.11.3 the applicable modules shall be Module 2 ('Controller to Processor'), or, where and to the extent KPMG are Processing the Personal Data as Processor on behalf of a third party, Module 3 ('Processor to Processor');

11.11.4 clause 7 and the optional provisions under clause 11 shall not apply;

11.11.5 clause 9a shall require specific prior authorisation of any intended Sub-processors;

11.11.6 the details under Annex I.B and Annex III shall be that set out in Appendix 3; and

11.11.7 the details under Annex II shall be those set out in Appendix 2.

11.12 In the event of any conflict between the terms of this Agreement and those of the SCCs, the terms of the SCCs shall prevail.

12. **ANTI-BRIBERY**

12.1 Both Parties shall comply with Anti Bribery Laws. Neither Party shall breach or place the other in breach of the Anti Bribery Laws.

12.2 Both Parties shall maintain in place throughout the term of this Agreement its own policies and procedures, including adequate procedures under the Anti Bribery Laws, to ensure compliance with the Applicable Bribery Laws, and will enforce them where appropriate. Where

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requested, both Parties shall promptly answer reasonable enquiries relating to those policies and procedures.

12.3 The Supplier shall promptly report to KPMG any request or demand for any undue financial or other advantage of any kind received by the Supplier in connection with the performance of this Agreement.

12.4 The Supplier shall ensure that any person performing Services or providing goods on behalf of the Supplier in connection with this Agreement ("**Associated Person**") does so only on the basis of a written contract which imposes on and secures from such Associated Person terms equivalent to those imposed on the Supplier in this Clause ("**Applicable Bribery Terms**"). The Supplier shall be responsible for the observance and performance by the Associated Person of the Applicable Bribery Terms, and shall be directly liable to KPMG for any breach by them of any of the Applicable Bribery Terms.

12.5 The Supplier shall not make, promise or offer to make any payment or transfer of anything of value to a foreign public official for the purpose of corruptly or improperly influencing or rewarding any action, inaction or decision by such person.

12.6 Breach of this Clause shall be deemed a material breach giving KPMG the right to terminate the Agreement in accordance with Clause 14.1.

12.7 The Supplier agrees upon reasonable notice to provide access to such books and records as KPMG shall reasonably require to verify the Supplier's compliance with Anti Bribery Laws and this Clause.

12.8 In order to determine the Supplier's compliance with this Clause, KPMG shall have the right to inspect the Supplier's records such as travel and entertainment expenses and other disbursements incurred on behalf of KPMG or in the course of delivering the Services or providing any Goods or Deliverables.

13. **LIABILITY**

13.1 Nothing in the Agreement shall limit or exclude the liability of either Party for:

13.1.1 death or personal injury resulting from its negligence;

13.1.2 fraud or fraudulent misrepresentation;

13.1.3 any indemnities within the Agreement, except those set out in Clauses 10.11 and 11;

13.1.4 breach of any obligations of confidentiality owed to the other Party;

13.1.5 breach of any obligations under Clause 12; and/or

13.1.6 the deliberate default or wilful misconduct of that Party; and/or

13.1.7 any other liability that cannot, as a matter of law, be limited or excluded.

13.2 Subject to Clause 13.3, nothing in this Agreement shall limit or exclude the right of either Party to exercise its rights under Article 82(5) of the GDPR to recover in full from the other Party, sums which it has paid to Data Subjects in accordance with an applicable court judgement or settlement approved by the other Party (such approval not to be unreasonably refused or delayed) which arise from the other Party's breach of Data Protection Law and/or of Clause 11.

13.3 The Party referred to in Clause 13.2 as seeking to recover payments to Data Subjects, shall provide reasonable prior notification to the other Party of any relevant claim, settlement and/or court proceedings and shall provide reasonable cooperation to the other Party in respect of the same.

13.4 Subject to Clauses 13.1, 13.2 and 13.3:

13.4.1 neither Party shall be liable, whether in contract, tort (including negligence) or restitution, or for breach of statutory duty or misrepresentation, or otherwise, for any special, indirect or consequential damage or loss arising in connection with the Agreement;

13.4.2 each Party's total aggregate liability arising under or in connection with this Agreement, whether arising in contract, tort (including negligence) or restitution, or for breach of statutory duty or misrepresentation, or otherwise, shall be limited as follows:

a) **in relation to KPMG**: in respect of all breaches occurring within any Year, 100% of the Charges paid and payable by KPMG to the Supplier in the Year in which the breaches occurred; and

b) **in relation to the Supplier**: (i) in respect of tangible property, €2million ("**Property Cap**"); and (ii) in respect of all other breaches occurring within any Year: (A) the greater of €1million or 400% of the Charges paid or payable by KPMG to the Supplier in the Year in which the breaches occurred for breaches of Clause 11 only ("Data Cap"); and (B) the greater of €100,000 and 125% of the Charges paid and payable by KPMG to the Supplier in the Year in which the breaches occurred for all other breaches or liabilities ("**Standard Cap**");

13.4.3 where a single breach by the Supplier results in losses recoverable under more than one of the above liability caps detailed in Clause 13.4.2 (e.g. losses are recoverable under the Standard Cap and also the Data Cap and/or Property Cap), KPMG shall be entitled to claim under all such applicable caps. Notwithstanding the above, in no event shall KPMG be entitled to recover the same loss twice; and

13.4.4 13.4.4 for the purposes of the caps detailed in Clause 13.4.2, the term "***paid and payable***" covers: (a) all Charges actually paid by KPMG to the Supplier under this Agreement for the applicable Year; (b)all Charges which KPMG is contractually required to pay in respect of Services actually supplied in the applicable Year (whether invoiced or not); and (c) all Charges which KPMG would have been required to pay in respect of Services that the Supplier was expected to provide during the applicable Year but which have not been provided.

13.5 The Supplier accepts that the controls, benefits, rights, licences and indemnities granted to KPMG under the Agreement are also granted to each Member Firm and that any loss suffered by the KPMG or a Member Firm as a result of any action or omission under the Agreement shall be deemed to be a loss of KPMG and recoverable from the Supplier under the Agreement (subject to the agreed exclusions and limits on liability).

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13.6 The Supplier shall take out and maintain the following insurance policies and provide evidence that it has done the same and paid all premiums as and when requested by KPMG:

13.6.1 Employers Liability insurance: limit of at least €2.5million per claim and €5million annual aggregate;

13.6.2 Public and Products Liability insurance: limit of at least €1million per claim/occurrence; and

13.6.3 Professional Indemnity insurance: limit of at least €2million per claim.

14 TERMINATION

14.1 Notwithstanding anything to the contrary contained in this Agreement, KPMG may terminate the Agreement for convenience by giving the Supplier not less than 30 days' notice in writing.

14.2 Without affecting any other rights or remedies the Parties may have, either Party may terminate the Agreement immediately by giving written notice to the other if:

14.2.1 the other Party commits a material breach of the Agreement and, if such a breach is remediable, fails to remedy that breach within 30 days of that Party being notified in writing of the breach; or

14.2.2 the other Party repeatedly breaches the Agreement (whether of the same or different contractual provisions) in such a manner as to reasonably justify the opinion that its conduct is inconsistent with it having the intention, or ability, to perform the Agreement; or

14.2.3 the other Party:

(a) suspends, or threatens to suspend, payment of its debts, is unable to pay its debts as they fall due or admits inability to pay its debts or;

(b) being a company, is deemed unable to pay its debts within the meaning of article 214(5) of the Companies Act (Chapter 386 of the Laws of Malta) ; or

(c) being a natural person, is deemed either unable to pay its commercial debts, within the meaning of article 477(1) of the Commercial Code (Chapter 13 of the Laws of Malta);

14.2.4 the other Party commences negotiations with all, or any class of, its creditors with a view to rescheduling any of its debts, or makes a proposal for, or enters into any compromise or arrangement with, its creditors other than for:

(a) the sole purpose of a scheme for a solvent amalgamation of that other Party with one or more other companies, or

(b) the solvent reconstruction of that other Party;

14.2.5 a petition is filed, a notice is given, a resolution is passed, or an order is made, for or in connection with the winding up of that other Party, other than for:-

(a) the sole purpose of a scheme for a solvent amalgamation of that other Party with one or more other companies; or

(b) the solvent reconstruction of that other Party;

14.2.6 an application is made to court, or an order is made, for the appointment of an administrator, a notice of intention to appoint an administrator is given, or an administrator is appointed over the other Party;

14.2.7 a person becomes entitled to appoint a receiver over all or any of the assets of the other Party, or a receiver is appointed over all or any of the assets of the other Party;

14.2.8 the other party applies to court for, or obtains, any moratorium which may be applicable in terms of Part VI of the Companies Act, the Company Recovery Procedure and the Pre-Insolvency Act (Chapter 631 of the Laws of Malta);

14.2.9 any event occurs, or proceeding is taken, with respect to the other Party, in any jurisdiction to which it is subject, that has an effect equivalent or similar to any of the events mentioned in Clause 14.2.3 to Clause 14.2.9 and/or

14.2.10 the other Party suspends or ceases, or threatens to suspend or cease, to carry on all or a substantial part of its business.

14.3 If:

14.3.1 there is a change in Control, or proposed change of the Supplier or a member of its group (whether or not Control is acquired or proposed to be acquired (directly or indirectly) in a single transaction or series of related transactions);

For the purpose of Clause 14.3.1, Control means:

In relation to a body corporate ("company A "), the power of a person ("P") to secure:

(a) by means of the holding of shares or the possession of voting power in relation to that or any other body corporate, or

(b) as a result of any powers conferred by the articles of association or other document regulating that or any other body corporate,

that the affairs of company A are conducted in accordance with P's wishes.

In relation to a partnership, "control" means the right to a share of more than half of the assets, or of more than one half of the income, of the partnership.

14.3.2 all, or substantially all, of the assets of the Supplier or any member of its group are acquired or proposed to be acquired ; or

14.3.3 the Supplier is merged or proposed to be merged with, or into another entity,

(each of the circumstances in Clauses 14.3.1 – 14.3.3 (inclusive) being herein referred to as a "**Change Event**"), then the Supplier shall provide KPMG with no less than 90 days' prior written notice of the proposed Change Event and its effective date. At any time following the date on which: (i) the Supplier's written notice is received; (ii) KPMG otherwise becomes aware that a Change Event will take place; (iii) the Change Event takes place; or (iv) KPMG determines at its complete discretion that the Supplier, or a member of its group, has become a Restricted Entity, then KPMG may terminate this Agreement with immediate effect by giving the Supplier written notice. The Supplier shall co-operate with KPMG by promptly providing all information which

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KPMG reasonably requests in connection with a Change Event or the Supplier's potential status as a Restricted Entity.

14.4 KPMG may terminate this Agreement, with immediate effect, upon written notice and without any liability to the Supplier, if it determines (in its sole discretion) that this Agreement may bring KPMG's reputation into disrepute or prejudice its ability to comply with any applicable laws, regulations or professional or ethical standards or codes (including, without limitation, any auditor independence requirements) or as a result of any other conflict of interest or other ethical or regulatory reason.

15. **CONSEQUENCES OF TERMINATION**

15.1 On termination or expiry of the Agreement, or such later date as KPMG shall notify the Supplier (which shall not to exceed 180 days from the date of termination or expiry), the Supplier shall comply with any specific termination activities identified in the Purchase Order and, in any event, shall:

15.1.1 comply with its obligations in Clauses 10.4 to 10.8;

15.1.2 deliver to KPMG any and all KPMG Materials and other information or data provided by or on behalf of KPMG in connection with this Agreement, to the extent these are not caught by the requirements of Clause 15.1.1;

15.1.3 deliver to KPMG all Deliverables, all information, data and specifications, programs (including source codes) and other documentation comprised in the Deliverables and existing at the date of such termination, whether or not then complete. All Intellectual Property Rights in such materials shall automatically pass to KPMG (to the extent that they have not already done so under the other terms of the Agreement).

15.2 If the Supplier fails to fulfil its obligations to return information and data to KPMG as required under Clause 15.1, KPMG may enter the Supplier's premises and take possession of any items which should have been returned to it. Until they have been returned or repossessed, the Supplier shall be solely responsible for their safe keeping and must not use them (or allow them to be used) for any purpose.

15.3 If any Charges have been paid in advance for Goods, Services and/or Deliverables not provided by the Supplier as at the termination date, the Supplier shall promptly repay to KPMG all such monies.

15.4 The Supplier shall provide access to KPMG and any replacement supplier for up to 12 months after the expiry or termination of the Agreement to such information relating to the Goods, Services and/or Deliverables as remains in the Supplier's possession or control and such members of the Supplier's team as have been involved in the performance of the Services and who are still employed by the Supplier. This assistance shall be provided free of charge if the Agreement is terminated under Clause 14.1 and, in all other cases, at fees to be agreed by the Parties.

15.5 On any termination or expiry of the Agreement the accrued rights and liabilities of the Parties as at termination, and all Clauses which are expressly or by implication intended to come into or continue in force on or after termination or expiry of this Agreement, shall survive and remain in full force and effect.

16. **GENERAL**

16.1 Neither Party shall be liable for any delay or failure in performing its obligations under the Agreement as a result of reasons beyond its reasonable control provided that it informs the other Party as soon as possible of the event and takes all reasonable steps to resume performance of its obligations as soon as possible and to mitigate the effects of the unforeseen event.

16.2 Neither Party may assign, novate, transfer or subcontract any of its rights, benefits or obligations under the Agreement without the prior written consent of the other Party, provided that KPMG may assign, novate, transfer or subcontract its rights and obligations under the Agreement to another member of its group.

16.3 Failure to exercise, or any delay in exercising, any right or remedy under the Agreement, or at law, shall not be a waiver of that or any other right or remedy, nor shall it preclude or restrict any further exercise of that or any other right or remedy.

16.4 If any provision (or part of a provision) of the Agreement is found by any court or administrative body of competent jurisdiction to be invalid, unenforceable or illegal, the other provisions shall remain in force. If any invalid, unenforceable or illegal provision would be valid, enforceable or legal if some part of it were deleted, the provision shall apply with the minimum modification necessary to make it legal and enforceable.

16.5 Nothing in the Agreement is intended to, or shall be deemed to, establish any partnership or joint venture between the Parties, make any party the agent of another Party, nor authorise any Party to enter into commitments for or on behalf of the other Party.

16.6 Each Party shall (at its own expense) promptly execute and deliver all such documents, and do all such things, and/or procure the execution and delivery of all documents and doing of all such things as required to give effect to the Agreement and the transactions contemplated by it.

16.7 Subject to Clause 16.8, a notice required to be given under the Agreement shall be in writing and shall be:

16.7.1 emailed to the business email address of the sending Party's primary contact at the recipient Party or, where KPMG is the recipient Party, notices may alternately be sent to: UK-DLMBSMTProcurement@KPMG.co.uk or

16.7.2 addressed to the recipient specified in Clause 16.7.1 and:

a) delivered by first class recorded post (or overseas equivalent) to; or

b) left and signed for at; the registered office of the other Party, which for KPMG, shall be Lignum House, Aldo Moro Road, Marsa MRS 9065 (or such other address as notified in writing).

16.8 Any notice alleging a breach or for termination of this Agreement, must be sent in accordance with Clause 16.7.2 and an additional copy must be addressed to the Managing Director of the recipient Party.

16.9 The Agreement, together with the documents referred to in it, constitutes the entire agreement between the Parties, superseding and extinguishing all previous drafts, agreements, arrangements and understandings between them, whether written or oral, relating to the subject matter.

16.10 A variation of the Agreement shall not be effective unless in writing and signed by both Parties (or their authorised representatives).

16.11 Only the Parties shall have any rights under or in connection with the Agreement.

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16.12 The Agreement and any dispute or claim arising out of or in connection with it or its subject matter or formation (including non-contractual disputes or claims) shall be governed by and construed in accordance with Maltese law and the Parties irrevocably agree that the courts of Malta shall have exclusive jurisdiction to settle any dispute or claim that arises out of or in connection with the Agreement or its subject matter or formation (including non-contractual disputes or claims).

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APPENDIX 1 – KPMG POLICIES

PART 1 – SUPPLIER CODE OF CONDUCT

The Supplier must comply with the Supplier Code of Conduct available at https://assets.kpmg.com/content/dam/kpmg/uk/pdf/2023/02/supplier-code-of-conduct-2023-report.pdf (as updated by KPMG from time to time).

PART 2 - BUSINESS CONTINUITY

1. The Supplier shall ensure that it has an effective business continuity management (BCM) programme that supports delivery of agreed service levels in the event of a major incident.
2. The programme has to have the Supplier's executive level support and be based on a sound business impact analysis of all critical services' provision.
3. It should include crisis management and business recovery capabilities and risk impact mitigation measures. The Supplier's BCM programme needs to integrate with KPMG's business continuity management and as such, be available to on-site auditing and joint exercising by KPMG business continuity representatives.
4. In assessing the adequacy of the BCM programme KPMG's evaluation may include examination of the following elements:

    4.1 evidence of executive level support (ideally a BCM policy);

    4.2 business impact analysis identifying critical processes, their impacts of failure and an assessment of the likelihood of such failures;

    4.3 crisis management strategy, including response organisation, capabilities and communication strategy;

    4.4 business recovery strategy, including "worst case" scenario planning;

    4.5 mitigation measures in place to limit both risks and impacts associated with threats to service delivery;

    4.6 BCM programme testing including outcomes and evidence;

    4.7 on-site audit; and

    4.8 joint exercises.

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APPENDIX 2 – IT AND DATA SECURITY REQUIREMENTS

1. Unless required by law or for professional compliance purposes, the Supplier will not (without KPMG's prior consent):
    a. use KPMG data for any collateral purpose, or
    b. transfer data between group entities or other third parties.
2. The Supplier must have in place commercially available:
    a. perimeter traffic filter controls (network firewalls) and
    b. up-to-date anti-malware protection on all PCs and servers
3. The supplier will ensure that all access to KPMG data is:
    a. provided through documented, and
    b. authenticated through technical controls to prevent access from unauthorised individuals.
4. The Supplier will prohibit the sharing and recycling of unique IDs and user accounts.
5. The Supplier will ensure that accounts with administrative privileges are strictly controlled, and that activities in relation to KPMG data access and the logon/logoff of such accounts are audited for failure and success events.
6. The Supplier will have a documented Joiners / Movers / Leavers process that will ensure prompt removal of access rights from individuals no longer having a need to access KPMG data.
7. The Supplier must have a procedure for guaranteeing confidentiality and no sharing of passwords.
8. The Supplier will require its account passwords to consist of at least 8 characters, including upper and lower case letters and numbers.
9. The Supplier will support encrypted transmissions of KPMG data across untrusted networks (e.g., the Internet) using industry standard (non-deprecated) encryption systems in all circumstances.
10. The Supplier's premises must have reasonable physical access controls in place that will restrict unauthorised individuals from accessing the zones where KPMG data is being processed. IT and infrastructure rooms must have additional access restrictions in place and a documented process to grant and review this level of restricted access.
11. The Supplier will put in place:
    a. secure erasure or secure destruction measures for electronic media, and
    b. paper shredding measures or secure bins for disposal of hardcopy information.
12. The Supplier will ensure Data Security policies and appropriate confidentiality undertakings form part of employment contracts for staff and service contracts for contractors/suppliers and will ensure that these obligations are passed down the supply chain whenever KPMG data is accessed, stored, or processed.
13. The Supplier will provide mandatory training to all staff on privacy, confidentiality and data security.
14. The Supplier will notify KPMG upon discovery (as soon as possible, and in all cases within 4 hours) of any data loss or security breach.
15. In the event of a data breach, the Supplier shall fully cooperate with KPMG to investigate and remediate the breach, cooperate with any supervisory authorities and law enforcement, and assist with any regulatory notifications as required.
16. The Supplier must have a Business Continuity Policy in place and be able to reconstruct quickly data in the state prior to loss and damage.
17. The Supplier will ensure that all KPMG data, backup media and server copies are only transferred outside the EEA area to countries deemed by the European Commission to provide equivalent protection, or otherwise comply with the EU-US Data Privacy Framework onward transfer requirements.
18. The Supplier will implement data protection by design in all applicable systems that store, transmit or process KPMG data.
19. The Supplier will ensure that data processing should be set up so that it can help KPMG respond to and fulfil data subject requests (e.g., with respect to their right to data portability, right of access, right to rectification, right to erasure, right to restriction of processing, right to object to processing, and right to not be subjected to automated profiling).
20. At the request of KPMG, the Supplier shall make available to KPMG all information necessary to demonstrate the Supplier's compliance with its data processing obligations.

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APPENDIX 3 - DATA PROCESSING DETAILS

1 **Subject-matter of Processing**:

The subject matter of the Processing of the Personal Data is set out in the Agreement.

2 **Duration of the Processing**:

The duration of the Processing of the Personal Data is set out in the Agreement.

3 **Nature and purpose of the Processing**:

Supplier will process Personal Data for the purposes of providing the Services to KPMG in accordance with the Agreement.

4 **Categories of Personal Data**:

Data relating to Data Subjects provided to the Supplier in the course of the Services, by (or at the direction of) KPMG, another third party or by Data Subjects. Examples of Personal Data may include contact details, personal details such as gender and date of birth, financial details, employment and educational details, family, lifestyle and social circumstances. Personal Data may also concern special categories of data such as racial or ethnic origin, political opinions, religious or other beliefs, trade union membership, physical or mental health details.

5 **Categories of Data Subjects**:

Data Subjects include the individuals about whom data is provided to the Supplier in the course of the Services, by (or at the direction of) KPMG, another third party or by Data Subjects. The Personal Data transferred may concern the following categories of Data Subjects and may arise out of prospective, historic or existing relationships between KPMG and:

- *Members (partners), employees and other workers of KPMG or Member Firms;*
- *Clients and customers;*
- *Advisors, consultants, other professional experts;*
- *Business partners (including suppliers), associates and contacts made in the course of KPMG's business; and*
- *Any other data subjects who have a relationship with (i) to (iv) above.*

6 **Locations of Processing**:

Malta/EU

7 Authorised Sub-processors

Name	**Address**	**Description of Processing**

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