

Supplier Terms and Conditions of Purchase ("Terms")

Part A – Definitions and interpretation

1

Definitions and interpretation

1.1

In these terms of purchase ("Terms"), the following definitions shall apply:

"Acceptance" means the determination by BDO in accordance with clause 4.2 that a Deliverable satisfies the relevant Acceptance Criteria and has passed the Acceptance Procedures, and the words **"Accept"** and **"Accepted"** shall be construed accordingly.

"Acceptance Criteria" means the criteria against which Deliverables will be tested to ensure that they comply with their Deliverable Specifications and can be Accepted by BDO, as such criteria is agreed and specified in the Order Form.

"Acceptance Procedures" means the Acceptance testing protocols and procedures that the parties will use to determine if Deliverables meet their Deliverable Specifications, as such protocols and procedures are set out in the Order Form.

"Agreement" means the agreement entered into between BDO and Supplier for the supply of Goods and/or Services in accordance with the terms, these Terms, the Schedules, and the Order Form.

"BDO" means the BDO entity listed on the applicable Order Form.

"BDO Background IPR" means IPR owned by or licensed to BDO prior to the Effective Date including any information BDO provides to the Supplier for the purposes of performing its obligations under this Agreement.

"Business Day" means a day other than a Saturday, a Sunday, a public or bank holiday in the Territory.

"Carbon Disclosure Documentation" means the documentation and/or reports which set out the Supplier's progress made in relation to its SBTi targets, including but not limited to its Scope 1 Emissions, Scope 2 Emissions and Scope 3 Emissions.

"Charges" means the fees, rate card and expenses, as set out in the Order Form.

"Confidential Information" means all information which is disclosed by one party to the other whether before or after the Effective Date, which is designated in writing as confidential or would appear to a reasonable person to be confidential and which relates to a party's business including its products, operations, processes, plans or intentions, developments, trade secrets, know how, market opportunities, marketing, personnel, suppliers and customers, any Personal Data (as defined in the Annex (Data protection and security)), ideas and concepts that the Supplier presents, pitches or suggests to BDO during the Term, any information identified as Confidential Information by either party to the other, and all information derived from any of the above together with the existence and provisions of these Terms and the negotiations relating to it.

"Deliverable" means any document, plan or other product which is included in the Services or which the Supplier is obliged to provide to BDO in the course of providing the Services under the Order Form.

"Deliverable Specification" means any specification for Deliverables being provided by the Supplier as agreed between the parties and specified in the Order Form.

"Employment Losses" means Losses arising from the Supplier's acts or omissions relating to: (a) the employment of any person; (b) the termination of such employment; (c) the operation and/or termination of any collective agreement; (d) any dispute which relates to such employment or collective agreement or their termination; and (e) any failure of the Supplier to comply with its obligations under TUPE.

"Good Industry Practice" means the exercise of the highest degree of skill, care, prudence, efficiency, diligence, foresight and timeliness which would reasonably be expected from a well-managed supplier highly skilled and experienced in providing goods and services similar to the Goods and Services.

"Group Company" means, in relation to any company, any other person or entity that directly or indirectly controls, is controlled by, or is under common control with such company.

"Goods" means any goods, products or materials supplied by the Supplier pursuant to these Terms in whatever media, any Goods referred to expressly in the Order Form, any New Materials, and any software, data, diagrams, reports and specifications.

"IPR" means any patent, copyright (including copyright in software), decryption right, trade mark, service mark or trade name, right in software, right in design, utility model, right in databases (including the right to prevent the extraction or reutilisation of information from a database), topography right, image right, moral right, right in an invention, right relating to passing off, domain name and all similar or equivalent rights in each case whether registered or not and including all applications (or rights to apply) for, or renewal or extension of, such rights which exist now or which will exist in the future in any country in the world.

"IR35 Rules" means the Social Security Contributions (Intermediaries) Regulations 2000 and the Income Tax (Earning and Pensions) Act 2003, in each case as may be amended, supplemented or otherwise updated.

"Key Personnel" means those of the Supplier's Personnel named as key personnel in the Order Form, any substitutes of such names personnel, or as otherwise agreed by the parties from time to time.

"Laws" means any applicable law, statute, bye-law, regulation, order, regulatory policy (including any requirement or notice of any regulatory authority), guidance or industry code of practice, rule of court, delegated or subordinate legislation in force from time to time.

"Losses": all losses, costs, claims, demands, actions, proceedings, taxes, interest, expenses, fines, penalties, awards, liabilities, damages, compensation, settlements, expenses and/or professional costs and/or charges pursuant to these Terms or arising out of or in consequence of the provision of the Goods and/or Services.

from third parties, pursuant to these Terms or arising out of or in consequence of the provision of the Services.

"Malicious Software" means any software that brings harm to a computer system and can be without limitation in the form of worms, Viruses, trojans, spyware, adware, ransomware, rogueware, scareware and rootkits.

"Measurement Period" means each consecutive period of time in which Supplier's performance against a Service Level will be measured, as provided alongside the relevant Service Level.

"Milestone" means those milestones set out in the applicable Order Form or Project Plan.

"Milestone Date" means the milestone date(s) listed in the applicable Order Form.

"Net-Zero Targets" means BDO's own science-based targets for achieving net-zero carbon emissions, as set out on [BDO's website](#) and as updated from time to time.

"New Materials" means all materials (including any software, documentation, user guides, works or other item) conceived, prepared, created or designed by the Supplier, or commissioned by the Supplier.

"New Supplier" means any person who provides to BDO any services which are similar to the Services and which, immediately prior to the date on which the Supplier ceases providing the Services, were provided under these Terms.

"Project Plan" means any project plan or timetable which is set out in the Order Form or agreed between the parties in writing, and which forms part of the Order Form.

"Rate Card" means the agreed rate card for Services provided on a time and materials basis, as set out in the Order Form.

"SBTi" means the Science Based Targets initiative as further detailed at <https://sciencebasedtargets.org>.

"SBTi Validation" means the Supplier's science-based reduction targets as validated by the SBTi in line with the latest SBTi criteria and the Net-Zero Standards (as set out on <https://sciencebasedtargets.org>).

"Scope 1 Emissions" means direct greenhouse gas emissions, as further detailed in the Greenhouse Gas Protocol a copy of which is available at <https://ghgprotocol.org>.

"Scope 2 Emissions" means indirect greenhouse gas emissions, as further detailed in the Greenhouse Gas Protocol a copy of which is available at <https://ghgprotocol.org>.

"Scope 3 Emissions" means other indirect greenhouse gas emissions, as further set out in the Greenhouse Gas Protocol a copy of which is available at <https://ghgprotocol.org>.

"Service Levels" means the qualitative and/or quantitative levels to which, if agreed between the parties, the Supplier must deliver the Services, set out in Schedule A (*Service Levels*) to the Order Form.

"Services" means the services to be provided by the Supplier to BDO, including any Deliverables, as set out in the Order Form.

"Services Start Date" means the date set out in the Order Form.

"Supplier Due Diligence Documentation" means (i) the Code of Conduct as signed by the Supplier; (ii) the Information Security Due Diligence Questionnaire as completed by the Supplier; and (iii) the Supplier Due Diligence Questionnaire as completed by the Suppliers.

"Supplier Background IPR" means IPR owned by or licensed to the Supplier prior to the Effective Date.

"Supplier Personnel" means all employees, staff, other workers, agents and consultants of the Supplier and any subcontractors who are engaged in the provision of the Services from time to time.

"Supplier Premises" means any premises from which the Supplier, any subcontractor or any Supplier Personnel supply or provide all or any part of the Goods or the Services or in which books and records relating to the Goods and Services or these Terms are held.

"Term" means the date or duration of time set out in the "Term" section of the Order Form.

"Territory" has the meaning given in the Order Form.

"Third Party Costs" means all third party costs and expenses incurred by the Supplier on behalf of BDO in performing the Services, subject to BDO approving all such costs in advance in writing.

"Third Party Supplier" means a supplier to BDO other than the Supplier.

"TUPE" means the Transfer of Undertakings (Protection of Employment) Regulations 2006.

"Order Form" means BDO's written order for Goods and/or Services, as set out in Schedule A to these Terms.

"Valid Invoice" means an invoice that specifies the Order Form reference, an applicable Customer purchase order number (where issued), date of invoice, timesheets (where Services are provided on a time and materials basis) and such other information reasonably required by BDO from time to time or as set out in the Order Form.

"Viruses" means any thing or device (including any software, code, file or programme) which may: prevent, impair or otherwise adversely affect the operation of any computer software, hardware or network, any telecommunications service, equipment or network or any other service or device; prevent, impair or otherwise adversely affect access to or the operation of any programme or data, including the reliability of any programme or data (whether by re-arranging, altering or erasing the programme or data in whole or part or otherwise); or adversely affect the user experience including worms, trojan horses and other similar things or devices.

1.2 If there is any conflict or inconsistency between the parts of these Terms, the Order Form, Schedule B (*Service Levels*) and/or any other schedules, the following order of precedence shall apply: any terms expressed in the Order Form as taking precedence over the main body of these Terms; the clauses in the main body of these Terms; then the other terms of the Order Form; then Schedule B (*Service Levels*); then any other schedules in the order in which they are presented.

Part B – Goods and/or Services specific terms
THE FOLLOWING TERMS APPLY ONLY WHERE BDO IS PURCHASING GOODS FROM THE SUPPLIER (AS IDENTIFIED IN THE ORDER FORM):

2 Provision of the Goods

2.1 The Supplier shall ensure that the Goods: (a) correspond with the Terms (including the Order Form); (b) comply with all applicable Laws of the territories in which the Goods are to be used; (c) are formulated, designed, constructed, produced, finished and packaged so as to be safe and without risk to health; (d) are of satisfactory quality within the meaning of the Sale of Goods Act 1979 or similar provision in the Laws of the territory in which the Goods are to be used, and fit for any purpose held out by BDO or made known to the Supplier either in writing or orally at or prior to these Terms being formed; and (e) are free from defects in design, material and workmanship. The Supplier shall pass to BDO the benefit of any manufacturer and other warranties and/or guarantees relating to the Goods.

3 Delivery of the Goods

3.1 The Goods shall be delivered to the delivery location set out in the Order Form ("**Delivery Location**") between the hours of 9am and 5.30pm on a Business Day on the delivery date set out in the Order Form ("**Delivery Date**"). Delivery of the Goods shall be complete on the completion of unloading of the Goods at the Delivery Location. The Supplier's unloading of the Goods shall be at its own risk and as directed by BDO.

3.2 If the Goods are not delivered on the specified Delivery Date, then, without limiting any other right or remedy BDO may have, BDO may: (a) refuse delivery or any subsequent attempted delivery of the Goods; (b) terminate the Agreement with immediate effect; (c) obtain substitute products from another supplier and recover from the Supplier any costs and expenses reasonably incurred by BDO in obtaining such substitute products; and (d) claim damages for any other costs, expenses or losses resulting from the Supplier's failure to deliver the Goods on the Delivery Date, provided that the Supplier shall have no liability for any failure or delay in delivering the Goods to the extent that such failure or delay is directly caused by BDO's failure to comply with its obligations under these Terms.

3.3 The Supplier shall ensure that: (a) the Goods are marked in accordance with BDO's reasonable instructions and properly packaged and stored so as to reach their destination in an undamaged condition; (b) each delivery is accompanied by a prominently displayed delivery note; (c) BDO is supplied with, on delivery of the Goods, all operating and safety instructions and any other information as may be necessary for the proper use, maintenance and repair of the Goods; and (d) any and all warning notices are clearly displayed.

- 3.4 BDO shall not be deemed to have accepted the Goods until it has had a reasonable time to inspect them following delivery, or, in the case of a latent defect in the Goods, until a reasonable time after any latent defect in the Goods has become apparent.
- 3.5 If all or any part or any combination of parts of the Goods do not comply with clause 2.1 or are not in conformity with these Terms, then, without limiting any other right or remedy that BDO may have, BDO may: (a) require the Supplier to repair or replace the rejected Goods at the Supplier's risk and expense within 10 Business Days of being requested to do so; or (a) require the Supplier to promptly (and within no more than 30 days following receipt of the request from BDO) refund to BDO the Charges in respect of the rejected Goods in full (whether or not BDO has previously required the Supplier to repair or replace the rejected Goods).
- 3.6 Ownership of the Goods shall pass to BDO on the earlier of payment, and the completion of Delivery in accordance with this clause 3. Risk in the Goods shall pass to BDO on the completion of Delivery in accordance with this clause 3.

THE FOLLOWING TERMS APPLY ONLY WHERE BDO IS PURCHASING SERVICES FROM THE SUPPLIER (AS IDENTIFIED IN THE ORDER FORM):

4 Provision of the Services

- 4.1 The Supplier shall commence performance of the Services on the Services Start Date set out in the Order Form and shall perform the Services and produce the Deliverables at the times required by the Project Plan (or, if there is no Project Plan and the Order Form does not contain any relevant requirement, within a reasonable time taking into account BDO's requirements).
- 4.2 Following the provision of a Deliverable to BDO by the Supplier, the parties shall follow any agreed Acceptance Procedures in order to assess whether the Deliverables meet BDO's Acceptance Criteria. If BDO (acting reasonably) is satisfied that the Deliverable in question complies with its relevant Acceptance Criteria, BDO shall accept such Deliverable by providing written notice of the same to the Supplier.
- 4.3 If, BDO (acting reasonably) is not satisfied that the Deliverable in question complies with the requirements of this Agreement (including the Order Form), or the Acceptance Procedures identify one or more defects in a Deliverable, the Supplier shall amend the Deliverable accordingly and then submit it to BDO for further review in accordance with this clause 4.2. If the Deliverable fails such further review by BDO, BDO shall be entitled to: (i) reject such Deliverable by providing written notice of the same to the Supplier; (ii) a prompt (and in any case within 30 days of BDO's request) refund of any sums already paid to the Supplier in respect of the rejected Deliverable; and (iii) receipt of a delay payment payable in respect of such Deliverable in accordance with clause 4.5.
- 4.4 The Supplier shall allocate sufficient resources (including personnel) to the Services to ensure it is able to comply with its obligations under these Specific Terms and the Terms.
- 4.5 The Supplier shall meet each Milestone set out in the Order Form or Project Plan by the relevant date for completion or achievement of that Milestone Date. If the Supplier does not achieve any Milestone by the Milestone Date, the Supplier shall pay BDO the sum(s) of money identified as delay payments, in the amounts and at the rates set out in the Order Form (if any). Where a Milestone is described in the Order Form or related Project Plan as a Key Milestone, time shall be of the essence as to meeting its Key Milestone Date.

Part C – General terms

5 Basis of purchase

- 5.1 The Order Form constitutes an offer by BDO to purchase the Goods and/or Services subject to these Terms.
- 5.2 Save where BDO and the Supplier agree otherwise in writing, the Order Form and the Terms shall be

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6

6.1

deemed to be unconditionally accepted by the Supplier on the earlier of (i) the date upon which the Supplier commences provision of the Goods and/or Services or (ii) the Supplier giving express notice of acceptance of the Order Form.

The Goods and/or Services provided under these Terms are provided for the benefit of BDO and any BDO Group Company.

Supplier's obligations

The Supplier shall perform its obligations under these Terms (including the manufacture, packaging and supply of the Goods, and the provision of the Services):

- (a) in compliance with all applicable Laws (including, in respect of the provision of the Services, the Laws of the territory in which the Services are to be provided) and so as not to place BDO or any BDO Group Company in breach of any Laws;
- (b) in accordance with these Terms, including the Order Form, any Service Levels and all descriptions and specifications provided to, and agreed, with BDO;
- (c) in accordance with Good Industry Practice;
- (d) using only appropriately skilled, experienced, qualified and trained personnel who have each undergone the employment background checks reasonably expected for the role that they are to perform;
- (e) in compliance with all BDO standards and policies notified to the Supplier from time to time;
- (f) at such locations specified in the Order Form as may be necessary for the due performance of the Services; and
- (g) in full co-operation and coordination with each Third Party Supplier to ensure that work, materials, goods and services provided by the Third Party Supplier are efficiently and effectively integrated. Any issues which develop between the Supplier and any Third Party Supplier shall be managed by the Supplier with such Third Party Supplier proactively with the aim of resolving such issues in a manner which is in BDO's best interests.

6.2

The Supplier shall:

- (a) at all times comply with the lawful and reasonable directions and requests of BDO from time to time in relation to the Goods and Services;
- (b) except as authorised by BDO, and/or as set out in the Order Form, not act in a way which will incur any liabilities on behalf of BDO;
- (c) notify BDO immediately in writing of any actual or suspected fraud that takes place or is alleged to have taken place or it suspects may take place either in the Supplier's own business or in that of the Supplier's own supply chain;
- (d) not knowingly or recklessly cause any BDO Group Company to be in breach of any Laws; and
- (e) give written notice to BDO as soon as it becomes aware that it has breached, or is alleged to have breached, the provisions of this clause.

6.3

The Supplier shall provide, obtain and maintain in force all information, rights, authorisations, consents, permissions, licences, technology, facilities, premises, management, personnel, expertise, equipment and other resources necessary to enable it to fulfil its obligations under these Terms.

Personnel

The Supplier shall at all times be responsible for the employment and the management of the Supplier Personnel. The Supplier shall remove and BDO, acting reasonably, shall be entitled to require the Supplier to remove any Supplier Personnel from the

	provision of Goods or Services who the Supplier or BDO consider has not acted in accordance with these Terms.		
7.2	Key Personnel shall not be released from providing the Goods or Services without the agreement of BDO, save in the case of long-term sickness, termination of employment or other extenuating circumstances. In the event of such release, the Supplier shall (subject to BDO's prior written approval of the same) provide substitute personnel of at least equal skill, experience, qualification and training to the Key Personnel.		
7.3	The Supplier warrants on an ongoing basis that, and shall ensure that for the duration of the Order Form, no Supplier Personnel: <ul style="list-style-type: none"> (a) are self-employed for tax purposes; or (b) are individuals to whom Chapter 10, Part 2 Income Tax (Earnings and Pensions Act) 2003 applies; or (c) is a majority shareholder of the Supplier whilst simultaneously acting as a director of the Supplier unless approved in writing, in relation to a specific named Supplier Personnel, by BDO (such approval to be entirely a matter of BDO's discretion). The Supplier will direct any requests for such approval to BDO at npl@bdo.co.uk , within a reasonable time prior to the commencement of any Services.	9.3	Where any Goods, Deliverables, Services and any other materials which are otherwise created by or on behalf of the Supplier as a result of the performance of these Terms are supplied with or have embedded in them Supplier Background IPR then the Supplier shall retain ownership of such Supplier Background IPR, but grants to BDO a non-exclusive, perpetual, irrevocable, royalty-free licence to use such Supplier Background IPR in any way whatsoever to facilitate and/or enable full use of the Goods, Deliverables or other materials and, for this purpose, to sub-license such Supplier Background IPR to third parties.
7.4	Notwithstanding any approval given by BDO pursuant to clause 7.3, the Supplier shall at all times during and after the term of this Agreement indemnify and keep indemnified BDO and any BDO Group Company against (i) all Losses arising out of or in connection with any breach by the Supplier of clause 7.3, and (ii) all Losses in relation to any Supplier Personnel that arise as a result of the application of the IR35 Rules including but not limited to any actual, prospective or alleged employment or worker related claims, and any income tax, National Insurance and/or social security contributions related liabilities.	9.4	All logos, trade names or trademarks (the " Marks ") owned or used by BDO in the course of its business are the property of BDO or its licensors. BDO reserves all IPR in relation to the use of such Marks. The Supplier may not use or permit the use of such Marks or any similar Marks without the prior written permission of BDO.
8	Warranties	9.5	The Supplier agrees that its fulfilment of these Terms, each Order Form and any Goods, Deliverables, Services or materials supplied by the Supplier shall not infringe any IPR of any third party.
8.1	Each party warrants on an on-going basis that: (a) it has full power and authority to execute, deliver and perform its obligations as set out in these Terms; (b) these Terms are executed by its duly authorised representative; and (c) it is not party to an agreement with any third parties which would prevent it from entering into these Terms or would impact the performance of its obligations under these Terms.	9.6	The Supplier shall at all times during and after the Term indemnify and keep indemnified BDO and BDO Group Companies against all claims, demands, actions, proceedings and all Losses in relation to any infringement or alleged infringement of any third party's IPR suffered by BDO or any BDO Group Company as a result of or in connection with the receipt, use or possession of the Goods or the Services by BDO or any BDO Group Company whether or not such Losses were foreseeable at the date of these Terms.
8.2	The Supplier warrants that: (a) the information provided in the Supplier Due Diligence Documentation is correct and that the Supplier shall at all times comply with the information set out in the Supplier Due Diligence Documentation for the duration of the Term; and (b) to the extent the provision of or access to the Goods and/or Services are reliant upon any technology including but not limited to hardware, software, applications, platforms, software as a service solutions, operating systems, cloud computing (the " Technology "): (i) the Goods and/or Services shall be free from Viruses and/or Malicious Software; and (ii) the Supplier has in place and will maintain throughout the term of this Agreement reasonable security measures in accordance with Good Industry Practice to prevent the spread of Viruses and/or Malicious Software to BDO from the Technology	10	Payment
9	Intellectual property rights	10.1	In consideration of the provision of the Goods and/or Services by the Supplier, BDO shall pay the Charges.
9.1	All BDO Background IPR shall remain vested in BDO or its licensors and there shall be no assignment of any BDO Background IPR to the Supplier. BDO grants the Supplier a licence to use such BDO Background IPR solely to the extent required for the Supplier's performance of its obligations under these Terms.	10.2	Where Goods and Services are provided on a time and materials basis: <ul style="list-style-type: none"> (a) the Charges shall be calculated in accordance with the daily fee rates set out in the Rate Card and there shall be no increase in those rates during the term of the applicable Order Form; (b) the Supplier's standard daily fee rates for each individual person are calculated on the basis of a business day of not less than 8 hours; (c) the Supplier shall ensure that individuals that provide the Goods and/or Services shall use time sheets to calculate the charges covered by each monthly invoice; and (d) the Supplier shall invoice monthly in arrears for the Charges for the month concerned. Each invoice shall set out the time spent by each individual whom it engages on the Goods and/or Services and the materials used in the provision of any such Goods and/or Services. Invoices shall only be considered Valid Invoices and shall only be payable if all relevant and associated timesheets accompany such invoices.
9.2	Subject to clause 9.3, all IPR in any Goods, Deliverables or any materials which are created by or on behalf of the Supplier as a result of the provision of the Services and which are produced for, on behalf of or at the request of, BDO pursuant to these Terms including the Order Form shall immediately vest in BDO on creation. If by operation of law such IPR do	10.3	Where Goods and/or Services are provided for a fixed price, the total price for the Goods and/or Services shall be the amount set out in the Order Form. Where payment is against achievement of Milestones, payment shall be paid to the Supplier in instalments, against the Milestones set out in the Order Form.

10.4	Unless otherwise stated in the Order Form (in which case any variation from the following position shall apply only to that Order Form):		
	(a) the Charges constitute the only charges payable by BDO under these Terms or in respect of the Goods and Services;	12.2	
	(b) the Charges shall be inclusive of all travel, subsistence and other costs and expenses of the Supplier and the Supplier Personnel (and where the Order Form allows for travel or other costs and expenses to be recovered in addition to the Charges, such costs and expenses shall only be recoverable to the extent that they have been incurred exclusively in connection with the Goods and Services, with the prior written consent of BDO, and in compliance with BDO's prevailing travel and expenses policy from time to time in force;	13 13.1	
	(c) the Charges shall be inclusive of all packaging, packing, shipping, loading, carriage, customs, insurance and delivery costs and all duties, imposts, levies or taxes other than VAT;		
	(d) all Third Party Costs shall be charged to BDO at net cost without any mark up; and		
	(e) the Charges are exclusive of VAT (value added tax) which shall be added to the Charges at the rate and in the manner prescribed by law.		
10.5	BDO shall only be obliged to pay amounts set out on a Valid Invoice.	13.2	
10.6	Unless expressly stated otherwise in these Terms or the Order Form, BDO shall make payment of the undisputed Charges within 30 days after the date on which the properly submitted and Valid Invoice is received by BDO.. BDO shall not be obliged to pay any invoiced amount unless the properly submitted and Valid Invoice is received by BDO within 6 months after the date on which the Goods to which the invoice relates were delivered or the Services to which the invoice relates were performed, as appropriate.		
10.7	If either party fails to pay any amount due under these Terms, the other party may charge interest on the overdue amount, from the due date up to the date of actual payment, after as well as before judgment, accruing on a daily basis, at the rate of 2% per annum above the base rate for the time being of the Bank of England.		
10.8	If BDO has a bona fide dispute in respect of the whole or any part of any invoice then BDO shall notify the Supplier in writing within 30 days of receipt of the invoice, giving all relevant details of the disputed invoice and BDO shall pay the undisputed amount and the parties shall use commercially reasonable endeavours to resolve the dispute for the disputed amount. Upon resolution of the dispute, BDO shall pay any amounts determined or agreed to be payable to the Supplier within 30 days. Pending resolution of the dispute, the Supplier shall continue to provide the Goods and Services in accordance with these Terms.	13.3	
11	Business continuity The Supplier shall be responsible for maintaining a business continuity and disaster recovery plan and, in the event of a disaster (being an event which materially impacts the normal provision of the Goods and/or the Services so as to prevent the Supplier from performing its obligations and/or providing any of the Goods or Services), for invoking such plan designed to ensure continued availability and provision of the Goods, the Services, and the Supplier's business processes and operations on which the Goods and the Services depend, following any disaster.	13.4	
12	Insurance	13.5	
12.1	The Supplier shall take out and maintain policies of insurance with reputable insurers, during the Term and for not less than six years thereafter. Such policies of insurance shall cover the Supplier's liabilities that arise out of the acts or omissions of the Supplier or the Supplier Personnel in connection with these Terms.		
	The Supplier shall, within 10 Business Days on request from BDO, provide BDO with such evidence of insurance cover as BDO may reasonably require together with evidence of payment of the last premium.		
	Confidentiality Each party receiving Confidential Information ("Recipient") from the other ("Disclosing Party") shall keep that information confidential and shall:		
	(a) use the Disclosing Party's Confidential Information solely for the purposes of performing its obligations or exercising its rights under these Terms;		
	(b) keep the Disclosing Party's Confidential Information secure and take no lesser security measures and degree of care to protect the Disclosing Party's Confidential Information than the Recipient applies to its own confidential information and in any event no lesser than that which a reasonable person or business would take in protecting its own confidential information;		
	(c) not disclose the Disclosing Party's Confidential Information to any third party except with the prior written consent of the Disclosing Party or as permitted by this clause 13.		
	Notwithstanding clause 13.1, the Recipient may disclose the Disclosing Party's Confidential Information to its directors, partners (if the Recipient is a partnership) and employees, and any subcontractors or other third parties which are directly involved in, and strictly need to know such Confidential Information for the purpose of, enabling the Recipient to perform its obligations or exercise its rights under these Terms ("Permitted Disclosees"). The Receiving Party shall ensure that all Permitted Disclosees are aware of the confidential nature of the information and the Receiving Party shall impose upon them, and procure their compliance with, confidentiality obligations which are substantially the same as those which are set out in this clause 13 except that onward disclosure by such Permitted Disclosees shall be prohibited. The Receiving Party shall be responsible for all acts and omissions of Permitted Disclosees and any third parties to whom it discloses the Confidential Information as if such acts and omissions were its own.		
	The Receiving Party shall immediately inform the Disclosing Party in writing if the Receiving Party becomes aware that any Confidential Information of the Disclosing Party has been wrongfully disclosed		
	The obligations of confidentiality set out in this clause 13 shall not apply: (a) where the Disclosing Party has given its specific prior written consent to the disclosure; (b) to Confidential Information which has entered the public domain, other than as a result of a breach of this clause 13; (c) where the Recipient can show that the information was obtained, free from any restrictions as to its use or disclosure, from a third party who was free to divulge it; d) where expressly indicated by the Disclosing Party as not Confidential Information; (e) the Confidential Information known by the Recipient or Permitted Disclosees at the time of the disclosure; or (f) where the information was developed by, or for, the Recipient independently of any information received under these Terms and by persons who had no access to, or knowledge of, that information.		
	The Recipient shall not be in breach of this clause 13 where it is required to disclose the Disclosing Party's Confidential Information by a court or regulatory authority of competent jurisdiction. Where the Recipient is so required to make such a disclosure, it shall, where practicable and/or permissible, consult with the Disclosing Party as to the terms, content or		

	timing of the disclosure, and shall use reasonable endeavours to limit the scope of the required disclosure and to maintain the confidentiality of the disclosed Confidential Information to the extent possible. For the avoidance of doubt, BDO shall be entitled to disclose the Supplier's Confidential Information where required to a professional body.		
13.6	Without prejudice to the generality of the remainder of this clause, the Supplier shall not (except as permitted under these Terms or as agreed in writing by BDO):		
	(a) disclose or permit disclosure of any details (including the existence) of these Terms to any third party; or	16	
	(b) advertise or identify that BDO is its customer to any third party including but not limited to the use of BDO's name and/or brand in any promotion or marketing information or website or make any public announcement relating to BDO.	16.1	
13.7	The Supplier shall indemnify BDO against any Losses which BDO may suffer arising from any breach of the Supplier's obligations under this clause 13.		
14	Liability		
14.1	Nothing in this Clause 14 shall limit either party's liability for death or personal injury resulting from the party's negligence or for fraud.		
14.2	The aggregate liability of BDO in respect of any loss or damage suffered by the Supplier and arising out of or in connection with this Agreement, whether in contract, tort (including negligence) or for breach of statutory duty or in any other way, shall not exceed the amount of the price/fee payable by BDO to the Supplier pursuant to this Agreement.	16.2	
14.3	Save for (i) breaches of clauses 6.1(a), 7, 9, 13, 17 and 19, and (ii) any liabilities related to indemnities set out in the Agreement, the aggregate liability of Supplier in respect of any loss or damage suffered by BDO and arising out of or in connection with this Agreement, whether in contract, tort (including negligence) or for breach of statutory duty or in any other way, shall not exceed the greater of (a) ten times the amount of the price/fee payable by BDO to the Supplier pursuant to this Agreement and (b) £500,000 (five hundred thousand pounds sterling). Neither party shall be liable, in contract, tort (including negligence) or for breach of statutory duty or in any other way for any indirect or consequential losses suffered or incurred by the other party to the Agreement arising out of or in connection with any matter under this Agreement	16.3	
15	Termination	16.4	
15.1	BDO may at any time terminate these Terms and/or the Order Form, in full or in part, by giving 30 days' written notice to the Supplier. The Supplier shall cease providing the Goods and performing the Services terminated from the date specified in the notice and BDO shall pay for any Goods and Services provided by the Supplier under the Order Form up to and including the date of termination in accordance with the payment provisions as set out in the Order Form.		
15.2	Either party may, without prejudice to its other rights or remedies, terminate these Terms and/or the Order Form immediately upon by written notice to the other party if:	17	
	(a) the other party commits a material breach (being a single event or a series of events which together amount to a material breach) of these Terms (including the Order Form) other than a default in payment obligations and (if such a material breach is remediable) fails to remedy that breach within 7 days of that party being notified in writing of the breach;	17.1	
	(b) the other party is or appears likely to be unable to pay its debts, or, becomes or is likely to become insolvent.	17.2	
15.3	(c) as otherwise provided in the Order Form.		
	BDO may, without prejudice to its other rights or remedies, terminate these Terms and/or the Order		
	Form with immediate effect by written notice to the Supplier if:		
	(a) there is a change of control of the Supplier other than for the purposes of a solvent reorganisation or amalgamation (and the Supplier shall notify BDO in writing of any change of Control, with details of the new Controlling entity); or		
	(b) the Supplier commits, or any of its employees, agents or subcontractors commits any act which brings BDO into disrepute or which in BDO's reasonable opinion is prejudicial to its interests.		
	Effect of termination		
	Save for the rights and obligations set out in clauses 9, 12, 13, 14, 19, 24.12, 24.13, all rights and obligations of the parties shall cease to have effect immediately upon termination or expiry of these Terms, save that termination or expiry shall not prejudice or affect:		
	(a) any right of action or remedy which shall have accrued or shall thereafter accrue to either party; or		
	(b) the continued existence and validity of the rights and obligations of the parties under those clauses expressly stated to survive or implicitly surviving termination.		
	Unless agreed otherwise in the Order Form, upon any termination of these Terms and/or the Order Form the licences of the Supplier Background IPR shall continue and title to physical deliverables shall pass to BDO to the extent that BDO has paid for the same or shall elect to pay for the same in accordance with the Charges set out in the applicable Order Form within 30 Business Days of the date of such termination.		
	In the event that this Agreement is terminated, the Supplier shall, unless otherwise instructed:		
	(a) deliver to BDO all Goods and Deliverables (whether complete or not) in existence and any other material, documents or equipment in its possession or under its control that belong to BDO;		
	(b) return all or any BDO Confidential Information in its possession together with all copies thereof; and		
	(c) destroy all or any BDO Confidential Information in its possession or control and/or irretrievably delete the same if stored on electronic or magnetic media and certify to BDO that this has been done.		
	On expiry or termination of these Terms the Supplier shall co-operate with, and provide all reasonable assistance to, BDO and any third party nominated by BDO, as BDO may request to enable an orderly and efficient transfer of the provision of the Goods and/or the performance of the Services (or part of them) to BDO or a third party (as applicable) without interruption or adverse effect. BDO shall reimburse the Supplier with the reasonable costs actually incurred by the Supplier in providing that assistance and pay the Supplier's reasonable pre-approved time charges for services provided after termination of these Terms.		
	TUPE		
	The Supplier shall ensure that it organises itself and any Supplier Personnel such that they will not be wholly or mainly 'assigned' to any organised grouping employed in the performance of providing the Services or the Supplier's obligations in accordance with this Agreement for the purpose of TUPE and will not therefore, as a matter of law, have its/his/her employment transferred to BDO and/or any replacement provider of the Services on the termination of the whole or part of this Agreement under TUPE.		
	The Supplier shall indemnify BDO, any BDO Group Company and any New Supplier in full for and against any Employment Losses suffered or incurred by BDO, any BDO Group Company or any New Supplier in relation to: (a) any failure by the Supplier to comply or otherwise not adhere to its obligations under this		

	Clause 17; or (b) any failure by the Supplier to comply with its obligations under TUPE.	22.3	Any audit, investigation or monitoring undertaken in accordance with this clause shall be subject to BDO providing at least 2 Business Days' notice of any audit it intends to carry out pursuant to these provisions unless such audit is required by BDO for reasons of suspected fraud or non-compliance with the provisions of clause 13 or the Schedule 1 (<i>Data protection</i>).
18	Environmental and sustainability		
18.1	The Supplier warrants that:		
18.1.1	has or shall obtain SBTi Validation by 30 June 2027;		
18.1.2	it shall annually disclose its Carbon Disclosure Documentation: (i) to the Carbon Disclosure Project (www.cdp.net); (ii) on its website; and (iii) in its annual reports;	22.4	If any audit or other inspection by or on behalf of BDO demonstrates any non-compliance by the Supplier of its obligations pursuant to these Terms, the Supplier shall, without prejudice to any other rights and remedies BDO may have: (a) remedy the cause of such non-compliance as soon as reasonably practicable; and (b) promptly refund BDO all costs and expenses relating to such audit or inspection (including those of third party advisers).
18.1.3	all Carbon Disclosure Documentation is up to date and correct; and		
18.1.4	it shall assist BDO in all reasonable requests to enable BDO to comply or to demonstrate its compliance with BDO's own Net-Zero Targets.		
18.2	The parties agree that a breach of the above clause 18 shall be deemed a material breach of the Agreement.	23	Force Majeure Neither party shall be in breach of this agreement or otherwise liable for any failure or delay in the performance of its obligations if such delay or failure results from events, circumstances or causes beyond its reasonable control. The time for performance of such obligations shall be extended accordingly. If the period of delay or non-performance continues for 30 days, the party not affected may terminate this agreement immediately upon written notice to the other.
19	Data protection and security		
19.1	Each party shall (and the Supplier shall procure that the Supplier Personnel shall) comply with the provisions of Schedule 1 (Data protection) and the Data Protection Laws (as defined in Schedule 1).	24	General
19.2	The Supplier shall indemnify BDO against any Losses which BDO may suffer arising from any breach of the Supplier's obligations under clause 19.1.	24.1	The Supplier shall not subcontract the performance of any of its obligations under these Terms without the prior written consent of BDO. The Supplier shall obtain BDO's prior written consent to any changes to the Subcontractors approved pursuant to this clause 24.1. Supplier shall be responsible for all acts and omissions of its subcontractors and Supplier Personnel as if such acts and omissions were its own.
20	Tax evasion and anti-corruption		
20.1	Each party shall comply with all applicable Laws relating to the facilitation of tax evasion, anti-bribery and anti-corruption including but not limited to the Bribery Act 2010 and the Criminal Finances Act 2017 and shall not engage in any activity, practice or conduct which would constitute an offence under sections 1, 2 or 6, Bribery Act 2010 if such activity, practice or conduct had been carried out in the UK or sections 45 or 46, Criminal Finances Act. Any Supplier breach of this clause 20 shall be deemed a material breach of the Agreement.	24.2	The Supplier shall not assign, transfer, charge, novate or deal in any other manner with all or any of its rights or obligations under these Terms, without the prior written consent of BDO. BDO may at any time assign, transfer, charge, novate or deal in any other manner with all or any of its rights or obligations under these Terms to any BDO Group Company or any other third party.
21	Modern slavery act The Supplier shall, and shall procure that any subcontractor shall, take reasonable steps to ensure that slavery and human trafficking (as defined in section 54, Modern Slavery Act 2015 ("MSA")) is not taking place in any of its supply chains or in any part of its own business. The Supplier shall, at BDO's request, provide BDO with a statement of any such steps it has taken, and such other information as BDO may reasonably require in order to enable it to prepare a slavery and human trafficking statement in accordance with the MSA. The Supplier shall notify BDO immediately if it becomes aware of any actual or suspected slavery or human trafficking in a supply chain which has a connection with these Terms or the Order Form. The parties agree that a breach of this clause shall be a material breach of the Agreement.	24.3	These Terms constitutes the entire agreement and understanding of the parties with respect to the subject matter of these Terms and supersedes any prior agreements or arrangements between the parties (oral or written) in relation to such subject matter. Without prejudice to the foregoing, no terms or conditions delivered with or contained in the Supplier's tender response, quotation, acknowledgement or acceptance of order, specification, invoice or similar document shall apply and the Supplier waives any right which it otherwise may have to rely on such terms and conditions.
22	Record keeping and audit		
22.1	The Supplier shall keep detailed records of all activities carried out and costs incurred in connection with the provision of the Goods and Services, and any other records as are expressly required to be kept by the Supplier under these Terms (" Records ") during the Term and for at least 6 years thereafter.	24.4	To the extent that any provision of these Terms is found by any court or competent authority to be invalid, unlawful or unenforceable in any jurisdiction, that provision shall be deemed not to be a part of these Terms, it shall not affect the enforceability of the remainder of these Terms nor shall it affect the validity, lawfulness or enforceability of that provision in any other jurisdiction.
22.2	The Supplier agrees to provide BDO with all information and assistance reasonably requested by BDO from time to time, and to allow BDO (by an independent auditor, its agents and representatives, or directly) access to its and the Supplier Group Companies' systems, offices, records, working practices and personnel as BDO may reasonably require during normal business hours in order to inspect, audit and monitor the same (including by way of unannounced spot checks to check for any public display or disclosure of BDO's information, materials and Confidential Information within the Supplier's or Supplier Group Companies' premises) the Supplier's and Supplier Group Companies' compliance with these Terms (including the accuracy of the Charges and that the Goods and Services are being provided in accordance with these Terms) and to conduct BDO's internal and statutory audits.	24.5	No purported variation of these Terms shall be effective unless it is in writing and signed by or on behalf of each of the parties.
		24.6	The rights and remedies provided by these Terms are cumulative and are additional to any right, power or remedy provided under general law or otherwise.
		24.7	No failure or delay by a party to exercise any right or remedy provided under these Terms or by law shall constitute a waiver of that or any other right or remedy, nor shall it prevent or restrict the further exercise of that or any other right or remedy. No single or partial exercise of such right or remedy shall prevent or restrict the further exercise of that or any other right or remedy.
		24.8	A person who is not a party to these Terms shall have no right under the Contracts (Rights of Third Parties)

- Act 1999 or otherwise to enforce any term of these Terms. BDO may itself, on behalf of a BDO Group Company, enforce any term of these Terms which is expressly or impliedly intended to benefit a BDO Group Company. BDO shall be entitled to recover Losses on behalf of a BDO Group Company as if the relevant Losses had been suffered by BDO itself under these Terms, subject to the exclusions and limitations set out in these Terms.
- 24.9 Any notice given by Supplier to BDO shall be in writing, delivered by hand or by prepaid first class or special delivery post to the address provided on the Order Form and in all cases marked for the attention of BDO, with a copy to: (a) BDO's Head of Legal by post; and (b) a copy to BDO's Procurement Team by email to procurement@bdo.co.uk. Notices from BDO to the Supplier may be sent via email to the Supplier Lead (as set out on the Order Form) or any other such Supplier Personnel. . Notices delivered by hand shall be given on the day of receipt (unless received after 5.00 pm in which case they shall be given on the next Business Day). Notices sent by prepaid first class post or special delivery shall be deemed to have been given two Business Days after the date of posting. Notices sent by email from BDO to the Supplier shall be deemed to have been given at the time of transmission.
- 24.10 Nothing in these Terms is intended to or shall operate to create a partnership or joint venture between the parties, or to authorise either party to act as agent for the other and neither party shall have authority to act in the name of or on behalf of the other, or to enter into any commitment or make any representation or warranty or otherwise bind the other in any way.
- 24.11 These Terms and any dispute or claim (whether contractual or non-contractual) arising out of or in connection with it, its subject matter or formation shall be governed by and construed in accordance with the law of England and Wales.
- 24.12 Each party irrevocably agrees that the courts of England and Wales shall have exclusive jurisdiction to settle any dispute or claim (whether contractual or non-contractual) arising out of or in connection with these Terms, its subject matter or formation.

Schedule 1 : to the Supplier Terms and Conditions - Data Protection

1

Definitions and interpretation

In this Schedule, unless the context otherwise requires:

"Data Protection Laws" means any applicable laws and regulations in any relevant jurisdiction relating to the use or processing of personal data including:

- (a) EU Regulation 2016/679 ("GDPR");
- (b) any laws or regulations ratifying, implementing, adopting, supplementing or replacing the GDPR (including, in the UK, the Data Protection Act 2018 ("DPA") and (to the extent in force) the UK GDPR as defined in The Data Protection, Privacy and Electronic Communications (Amendments etc) (EU Exit) Regulations 2019 ("UK GDPR"); and
- (c) any laws and regulations implementing or made pursuant to EU Directive 2002/58/EC (as amended by 2009/136/EC) (including, in the UK, the Privacy and Electronic Communications (EC Directive) Regulations 2003); in each case, as updated, amended or replaced from time to time.

"DP Regulator" means any governmental or regulatory body or authority with responsibility for monitoring or enforcing compliance with the Data Protection Laws.

"Standard Contractual Clauses" means the standard contractual clauses approved the European Commission for transfers of Personal Data, being either: (a) controller to controller clauses as approved by the European Commission in Commission Implementing Decision (EU) 2021/914 of 4 June 2021 (as amended and updated from time to time (the **"EC Implementing Decision"**)); or (b) controller to processor clauses as approved by the EC Implementing Decision; or (c) processor to processor clauses as approved by the EC Implementing Decision; or (d) processor to controller clauses as approved by the EC Implementing Decision.

The terms **"Data Subject"**, **"Personal Data"** and **"processing"** shall have the meanings set out in the GDPR.

2

Data protection

2.1

The Supplier shall comply with the Data Protection Laws at all times when processing Personal Data pursuant to this Agreement, which processing shall be in respect of the types of Personal Data, categories of Data Subjects, nature and purposes, and duration, set out in the Order Form.

2.2

Each party shall maintain records of all processing operations under its responsibility that contain at least the minimum information required by the Data Protection Laws, and shall make such information available to any DP Regulator on request.

2.3

To the extent the Supplier receives from, or processes any Personal Data on behalf of, BDO, the Supplier shall:

- (a) process such Personal Data (i) only in accordance with BDO's written instructions from time to time (including those set out in this Agreement), unless it is otherwise required by applicable Laws (in which case, unless such law prohibits such notification on important grounds of public interest, the Supplier shall notify BDO of the relevant legal requirement before processing the Personal Data), and (ii) only for the duration of this Agreement;
- (b) not process such Personal Data for any purpose other than those set out in this Agreement or otherwise expressly in writing authorised by BDO;
- (c) take reasonable steps to ensure the reliability of all its personnel who have access to Personal Data, and ensure that any such personnel are committed to binding obligations of confidentiality when processing such Personal Data;

- (d) implement and maintain technical and organisational measures and procedures taking into account the state of the art technology available to ensure an appropriate level of security for such Personal Data, including protecting such Personal Data against the risks of accidental, unlawful or unauthorised destruction, loss, alteration, disclosure, dissemination or access;
- (e) not transfer, access or process such Personal Data outside the UK or the European Economic Area without the prior written consent of BDO (and, if BDO so consents, take such steps as are required by BDO to ensure that the relevant transfer, access or processing complies with the Data Protection Laws, including but not limited to Standard Contractual Clauses and the UK Addendum as applicable);
- (f) inform BDO within 24 hours if any such Personal Data is (while within the Suppliers' or its subcontractors' or affiliates' possession or control) subject to a personal data breach (as defined in Article 4 of GDPR) or is lost or destroyed or becomes damaged, corrupted or unusable;
- (g) only appoint a third party (including any subcontractors and affiliates) to process such Personal Data with the prior written consent of BDO, and notwithstanding any such appointment the Supplier shall be liable for the acts and omissions of any such third party as if they were the acts and omissions of the Supplier;
- (h) not disclose any Personal Data to any Data Subject or to a third party other than at the written request of BDO or as expressly provided for in this Agreement;
- (i) as BDO so directs, return or irretrievably delete all Personal Data on termination or expiry of this Agreement, and not make any further use of such Personal Data (except to the extent applicable Laws require continued storage of the Personal Data by the Supplier and the Supplier has notified BDO accordingly, in which case the provisions of this Schedule shall continue to apply to such Personal Data);
- (j) provide to BDO and any DP Regulator all information and assistance necessary or desirable to demonstrate or ensure compliance with the obligations in this Schedule and/or the Data Protection Laws;
- (k) permit BDO or its representatives to access any relevant premises, personnel or records of the Supplier on reasonable notice to audit and otherwise verify compliance with this Schedule;
- (l) take such steps as are reasonably required to assist BDO in ensuring compliance with its obligations under Articles 30 to 36 (inclusive) of GDPR;
- (m) notify BDO within 48 hours if it receives a request from a Data Subject to exercise its rights under the Data Protection Laws in relation to that person's Personal Data; and
- (n) provide BDO with its full co-operation and assistance in relation to any request made by a Data Subject to exercise its rights under the Data Protection Laws in relation to that person's Personal Data.

2.4

If either party receives any complaint, notice or communication which relates directly or indirectly to the processing of Personal Data by the other party or to either party's compliance with the Data Protection Laws, it shall as soon as reasonably practicable notify the other party and it shall provide the other party with reasonable co-operation and assistance in relation to any such complaint, notice or communication.