



Exhibit to Engagement Letter: Specific terms governing access to and use of O365-B2B

Supplemental Terms and Conditions: Specific terms governing access to and the use of O365-B2B (“Specific Terms”)

Definitions: all capitalized terms will have the same meaning as defined in the General Terms (and Conditions) as part of the engagement contract with the relevant KPMG entity (“KPMG”) or as specified in these Specific terms.

KPMG may provide you (“Company”) access to several Microsoft Corporation collaboration products (e.g., TEAMS, SharePoint, PowerBI) to facilitate collaboration and online discussions and sharing of information, knowledge and deliverables (“KPMG Systems”) in the framework of services delivered to Company (“Services”). KPMG Systems offer a collaborative, virtual workspace in a protected, online environment, which is accessed through a web-browser.

1. When Company uses KPMG Systems, all data, content and files will be stored on a server in the Netherlands with failover in Ireland. KPMG may use third party companies and such companies’ personnel, such as employees, contractors, etc. (individually and collectively “third party companies”) for services operating at our direction, including outsourced third party companies located inside and outside Belgium for data hosting and related services. These third parties companies may be provided with access to your information, including personal data, in order to provide services in connection with KPMG Systems.
2. KPMG grants to Company a non-exclusive, royalty-free, limited and revocable license to access and use, and to permit Company’s officers, employees, agents, contractors and other professional advisers directly involved in any Services (“Authorized Users”) to access and use as external users KPMG Systems and the content posted in such systems from time to time by or on behalf of KPMG and/or any of the member firms of the KPMG network of independent firms (“KPMG Content”), solely for the purpose of the provision of Services. Company will comply with and ensures that all Authorized Users who access KPMG Systems or the KPMG Content, comply with these Specific terms and, as condition of such access, agree to and comply with the terms of use provided to such users when they first access or sign-up to use or access O365-B2B (the “Terms of Use”). Company will promptly notify KPMG about any Authorized User who should no longer have access to KPMG Systems.
3. Company will not use KPMG Systems to upload, store, post, email, transmit or otherwise make available any content that infringes any intellectual property rights or data protection, privacy or other rights of any other person, is defamatory or in breach of any contractual duty or any obligation of confidence, is obscene, sexually explicit, threatening, inciteful of violence or hatred, blasphemous, discriminatory (on any ground), or that does not comply with all applicable laws and regulations (“Prohibited Content”), and shall not permit any Authorized User or other third party to do any of the foregoing.
4. KPMG cannot guarantee that KPMG Systems are invulnerable to hacking or other unauthorized access by third parties. Company also acknowledges that transmission of information over the Internet is not entirely secure and there is always the possibility of unauthorized interception by third parties.
5. KPMG does not guarantee that any content posted on KPMG Systems will be free from viruses and/or other code that may have contaminating or destructive elements. Company must implement appropriate security safeguards (including anti-virus and other security checks) to satisfy its particular requirements as to the safety and reliability of content it uploads or otherwise provides and/or the KPMG Content it downloads. KPMG accepts no responsibility for the content of any third party websites, hyperlinks to which may be featured on KPMG Systems or KPMG Content.
6. To the extent that either party processes any personal data comprised in any content posted on KPMG Systems for which the other party is the data controller, the processing party shall: (a) process such data only in accordance with the instructions of the other party; (b) use all reasonable endeavors to ensure that it has in place appropriate technical and organizational measures to protect against unauthorized or unlawful processing of such data and against accidental loss or destruction of, or damage to, such data; and (c) process such data in accordance with applicable law.
7. Company acknowledges that KPMG may disclose any and all content on KPMG Systems to the extent required to do so by applicable laws, legal process or regulatory authority or pursuant to professional obligations. Company understands that its personal data and/or confidential information may be subject to disclosure in accordance with the laws applicable in the jurisdiction in which the data is processed or stored, which laws may not provide the same level of protection as do the laws of the territory in which Company or Authorized Users are located.
8. Technical factors such as bandwidth, network configurations, and computer browser settings can affect KPMG System’s speed and accessibility. KPMG does not guarantee the continuous, uninterrupted or error-free operability of KPMG Systems, or compatibility with Company’s computer browser or any other part of its computing systems. Company acknowledges that access to KPMG Systems may be suspended, limited, denied or disabled at any time and that content posted on KPMG Systems may not be recoverable. Company is responsible for ensuring that its Authorized Users retain copies of all content posted by them. KPMG has no responsibility for recovering or providing to Company any content posted on KPMG Systems.
9. If Company breaches any of its obligations under these Specific terms and any claim is made or threatened against either KPMG and/or any of the member firms of the KPMG network of independent firms (individually and collectively “the KPMG



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Party) by a third party (including claims concerning the posting by Company of Prohibited Content), Company shall compensate the KPMG Party, hold the KPMG Party harmless and reimburse the KPMG Party for and protect the KPMG Party against, any loss, damage, expense or liability incurred by the KPMG Party which results from or arises from or is connected with any such breach and any such claim. If any payment is made by Company under this clause Company shall not seek recovery of that payment from the KPMG Party at any time. In this clause "Company" includes all Authorized Users and "the KPMG Party" includes each and all partners, members, directors, employees, agents of the KPMG Party together with any entity controlled by or associated with the KPMG Party. Company is solely responsible for all use it makes of KPMG Systems and of the content posted on KPMG Systems. Except as expressly set out in these Terms and Conditions, no implied conditions, warranties or other terms apply to KPMG Systems or any KPMG Content. Nothing in these Terms and Conditions limits or excludes KPMG's liability for death or property damage caused by its negligence or for fraudulent misrepresentation or any other liability that may not, under applicable law, be limited or excluded. Subject to the foregoing, in no event shall KPMG be liable to Company for any indirect or consequential losses, or for any loss of profit, revenue, contracts, data, goodwill or other similar losses.

10. If KPMG's relationship with Company terminates for any reason, all further access to and use of KPMG Systems by Company and its Authorized Users must immediately cease and KPMG may deactivate or delete related user accounts, unless otherwise required by applicable law or professional standards to maintain such accounts. KPMG reserves the right to terminate Company's access to KPMG Systems for any reason, including in the event KPMG becomes aware of any unauthorized use of KPMG Systems by Company or its Authorized Users or breach by Company or its Authorized Users of these Specific terms.
11. Company acknowledges that KPMG may update these Specific terms by emailing Company notice of such changes or otherwise updating these Specific terms online at any time, and, to the extent permitted by applicable law, such modifications will be effective immediately. Company agrees to the updated Specific terms or modified online Specific terms by continuing to use KPMG Systems.
12. Company further acknowledges that no professional relationship of any nature is created solely by the access to or use of KPMG Systems or through any correspondence or communication with KPMG in relation to such access or use, nor will KPMG's professional relationship with, or obligations to, Company be affected by such access, use, correspondence or communication. Any such correspondence or communication shall be confidential, on the same basis as established between KPMG and the Company through their professional relationship (where existing).