

General terms and conditions for recruitment companies

1 Purpose and scope

- 1.1 These general terms and conditions (hereinafter “GTCs”) govern the conclusion, content and processing of services in the field of recruitment requiring a licence between natural and legal persons who place applicants, e.g. recruitment companies, headhunters, agencies etc. (hereinafter “recruitment companies”) and BDO AG (“BDO”).
- 1.2 Recruitment companies that conclude a recruitment contract with BDO or send BDO the dossier of an applicant or upload it to the recruitment platform accept these GTCs unless otherwise agreed in writing. Any general terms and conditions or contractual conditions of the recruitment company do not apply.
- 1.3 Each vacancy at BDO is considered a separate business case (the reference number of the job advertisement is definitive).
- 1.4 If people are proposed by several recruitment companies for the same vacancy at BDO or if individuals apply in person, the date of receipt of the dossier of the respective recruiter or jobseeker is decisive for the conclusion of the contract between BDO and the respective recruitment company or the respective private individual, with the first dossier to be received being definitive. The recruitment companies must check before submitting a dossier that there are no multiple applications.
- 1.5 No contractual relationships are established with recruitment companies in the case of applications from jobseekers themselves or from third parties who apply successfully for another vacancy at BDO at the same time and/or at a later date. The responsibility lies with the recruitment companies. In such cases, no fee is owed.
- 1.6 The GTCs do not grant the recruitment company an exclusive placement right for the respective vacancy to be filled. BDO may, at its own discretion, commission other recruitment companies and also take action itself to fill the vacancy.

2 Provision of services by the recruitment company

- 2.1 Recruitment companies bring jobseekers and BDO as the employer together to conclude an employment contract. The requirements profile in the BDO job advertisement is definitive.
- 2.2 The services provided by recruitment companies include services in connection with the selection and recruitment of personnel. By submitting a dossier, recruitment companies confirm that they have carefully and personally checked the suitability and motivation of the applicant, including any necessary residence permits and information about the advertised position at BDO.
- 2.3 The recruitment companies have checked the proposed applicants for suitability at least once in a personal interview and informed them about the vacancy before a dossier is sent to BDO.
- 2.4 Recruitment companies provide their services with due care in accordance with the applicable principles of proper professional practice.
- 2.5 Additional services provided by the recruitment company, such as special search assignments, advertising in print or online media, extended selection tools such as assessments, personality

analyses and expert opinions, and the obtaining of work permits or the incurring of other, additional expenses require a separate written agreement. Unless such written agreement exists, no remuneration for such services shall be made.

3 Statutory provisions

The recruitment companies undertake to comply with the statutory regulations on recruitment and to have any necessary authorisations for recruitment. Recruitment companies must submit copies of the relevant authorisations to BDO upon first request.

4 Confidentiality

- 4.1 The parties undertake to treat as confidential all information of which they become aware within the confines of the contractual relationship, to refrain from disclosing this information to third parties and to use it only for the purposes of providing the agreed services.
- 4.2 The obligation to treat information confidentially does not apply in the following cases:
 - a) if the information is in the public domain or becomes so without either party being responsible for such disclosure through a breach of contract.
 - b) if the other party has expressly consented to the disclosure.
 - c) if the party is legally obliged to make a disclosure or has to comply with a court or official order.
 - d) if the disclosure is necessary to protect BDO's own rights, e.g. for forwarding to insurers or legal advisors.
- 4.3 The obligation to treat the information confidentially will continue to exist beyond the termination of the contractual relationship.

5 Data protection

- 5.1 Each contracting party undertakes to comply with the data protection laws applicable to it. The nature and purpose of the processing, the type of personal data processed and the categories of data subjects as well as the rights and obligations of the contractual parties are set out in the contract concluded between BDO and the recruitment company or in the purpose of the service provision. Further information on the processing of personal data by BDO can be found in the privacy policy on the BDO website (<https://www.bdo.ch/en-gb/online-data-protection-notice>).
- 5.2 The recruitment company is responsible for ensuring that the personal data transmitted to BDO are correct and complete and that it has processed the data lawfully. The recruitment company must ensure that the personal data provided may be processed by BDO and, if necessary, used for the settlement of the performance fee following a successful placement.
- 5.3 BDO is hereby granted general authorisation to use contract processors. BDO must notify the recruitment company in an appropriate form about the processors used.
- 5.4 BDO contractually obliges the employees engaged in the processing of applicants' personal data and any other persons involved to maintain confidentiality and data privacy and instructs them accordingly.

- 5.5 BDO takes appropriate technical and organisational measures to ensure the security and confidentiality of personal data.
- 5.6 The recruitment company undertakes to cooperate with BDO insofar as this is necessary for the provision of the agreed services, and to support BDO in fulfilling its obligations under data protection law.
- 5.7 BDO shall not process or arrange the processing of personal data outside Switzerland or the European Economic Area, or in countries without an adequate level of data protection, without the justification or consent of the recruitment company or the applicant. If personal data have to be transferred to countries without adequate data protection in order for BDO to provide the service, BDO shall obtain suitable guarantees from the recipients to ensure that the data are protected.
- 5.8 BDO shall return, delete, anonymise or block the processing of the applicant's personal data within a reasonable period of time after the purpose of the processing has ceased to exist.

6 Liability

- 6.1 Electronic communication from and with BDO for the purposes of recruitment takes place exclusively via the BDO recruitment portal. BDO accepts no liability for any damage that the recruitment company may incur as a result of transmission errors, technical defects, interruptions or intrusions into the equipment of the network operator.
- 6.2 The recruitment company is liable for all damage it causes to BDO unless it can prove that it is not at fault.
- 6.3 BDO shall only be liable to the recruitment company without limitation in the event of unlawful intent and gross negligence. BDO's liability in all other cases is limited to twice the total fee paid by BDO for the placement concerned. No liability is accepted for loss of profit and for indirect or consequential damage.

7 Fee, expenses and terms of payment

- 7.1 If an employment contract is concluded between BDO and the applicant proposed by the recruitment company for a specific vacancy, BDO undertakes to pay a placement fee (performance fee).
- 7.2 The performance fee is calculated as a lump sum and is based on the agreed gross annual salary in accordance with the employment contract (including 13. monthly salary, excluding lump-sum expenses, profit-sharing, quality bonuses and other contributions and compensation):

Fee in CHF (plus VAT)	Gross annual salary including 13. monthly salary in CHF
10%	up to 100,000
15%	100,001 - 120,000
18%	120,001 - 150,000
20%	150,001 or more

- 7.3 The performance fee covers all services (including expenses) of the recruitment company that are necessary for the proper fulfilment of the contract. In particular, the remuneration also covers the transfer of rights, all documentation and material costs as well as expenses and public charges.
- 7.4 Recruitment companies that publish or make available to BDO more favourable recruitment terms than those listed above are entitled to the more favourable placement fee (performance fee).
- 7.5 The placement fee is due for payment after the conclusion of the employment contract between the applicant and BDO on the date of commencement of the employment contract. If the placement fee is due, the recruitment company shall issue an invoice. VAT is to be shown separately on the invoice. BDO must make payment within 30 days of receipt of the invoice.
- 7.6 If the recruitment service does not lead to the conclusion of an employment contract with the applicant, BDO shall not owe the recruitment company any fee, irrespective of the reasons for this.
- 7.7 The right of set-off is excluded. The assignment of claims arising from or in connection with the contract by the recruitment company or a change of party requires the prior written consent of the other party.
- 7.8 The recruitment company hereby expressly and irrevocably releases BDO and all persons involved in the provision of the services from the obligation to maintain confidentiality and from any professional secrecy in connection with legal disputes (in particular, enforcement measures, court and/or arbitration proceedings), including the preparation thereof, insofar as is necessary.

8 Guarantees and refunds

- 8.1 The performance fee must be repaid within 30 days of notification of termination of the employment relationship between BDO and the applicant in the following cases.
- 8.2 If the applicant fails to take up the position after signing the employment contract, the invoice amount shall either not be due or must be repaid in full. Exceptions to this are cases in which the position for which a placement has been made cannot be taken up through the fault of BDO.
- 8.3 The performance fee will be refunded: If the employment contract with the applicant is terminated within the following periods, regardless of whether it is terminated by BDO or the employee:

Termination of the employment contract in the first month:	90%
Termination of the employment contract in the second month:	80%
Termination of the employment contract in the third month:	60%
Termination of the employment contract in the fourth to sixth month:	50%
- 8.4 Termination without notice: In the event of termination without notice by BDO within the first year of service for good cause pursuant to Art. 337 of the Swiss Code of Obligations, 50% of the success fee shall be reimbursed.

9 Non-solicitation of employees

- 9.1 The recruitment company undertakes to refrain from directly approaching again any applicants it has placed with BDO in order to offer them another position for as long as they are in an on-going employment relationship with BDO.
- 9.2 The recruitment company also undertakes not to entice any BDO employees for 12 months after a successful placement.
- 9.3 If this non-solicitation clause is breached in accordance with sections 9.1 and 9.2 above, the recruitment company shall owe BDO a contractual penalty in the amount of CHF 50,000. Payment of the contractual penalty does not exempt the recruitment company from fully complying with the ban on soliciting employees. BDO reserves the right to claim any further damages.

10 Statements to the media (including social media and references) and use of the BDO logo

Reference to the existing contractual relationship, in particular in the context of advertising or as a reference, is only permitted with the mutual consent of BDO and the recruitment company.

11 Duration of the contract and termination

- 11.1 The contract will end, subject to those obligations which, according to their meaning and purpose, will remain valid beyond the termination (e.g. clauses 4; 5; 8; 9: 10), either automatically through fulfilment or provision of the agreed service or upon rejection of the applicant by BDO.
- 11.2 Until the employment contract has been signed by the applicant, BDO or the recruitment company may withdraw from the contract at any time without financial consequences, i.e. may abandon the provision of services in accordance with clause 2.

12 Applicable law and place of jurisdiction

- 12.1 Swiss law shall apply to the exclusion of any conflict-of-laws rules and international treaty provisions.
- 12.2 The place of fulfilment for the mutual obligations and the exclusive place of jurisdiction for all types of proceedings is the location of the branch office of BDO for which the recruitment company has submitted the dossier of applicants for a vacant position. However, BDO may also take action against the recruitment company before the competent court of its registered office or before any other competent court.

13 Severability

Should one of these clauses be declared invalid, this shall not affect the other provisions of these General Terms and Conditions. The invalid provisions are to be replaced by legal provisions that come as close as possible to the economic intent of the original ones.