

#TIME TO LEAD

BDO PORTAL
CURACAO

BDO

BDO PORTAL

It is the member firms' responsibility to ensure the terms of use and privacy statement to be used on their respective BDO Portal are compliant with their local laws and regulations

1. BDO'S PORTAL LEGAL TERMS

The BDO Portal web site (the "BDO Portal") is an online collaboration space, available 24/7, designed to assist our clients in meeting the business challenges they face by connecting them with the knowledge and expertise of the BDO professionals and to assist the BDO professionals in serving our clients better.

About BDO

BDO is an international network of independent public accounting, tax and advisory firms (the "BDO Network"), which perform professional services under the name of BDO (each a "Member Firm" or "BDO Member Firm"). BDO International Limited ("BDOI") is a UK company limited by guarantee. It is the governing entity of the BDO Network.

Each of BDOI and the Member Firms is a separate legal entity and has no liability for another such entity's acts or omissions. Nothing in the arrangements or rules of the BDO Network shall constitute or imply an agency relationship or a partnership between BDOI and the Member Firms.

BDOI provides no client services. Services are provided solely by the BDO Member Firms in their respective geographic areas.

Ownership

The BDO Portal is owned by Stichting BDO and is made available to Member Firms by Brussels Worldwide Services BVBA, on the terms agreed between them.

The BDO Portal is protected under the copyright laws of all countries which are signatories to the Berne Convention or the Universal Copyright Convention. No part of it may be copied without the prior written consent of Stichting BDO. All rights are reserved.

Scope and licence of use

The use of the BDO Portal is governed in all respects by the BDO Member Firm Licence each BDO Member Firm has entered into with BDO IP Limited.

By virtue of a Member Firm Licence, BDO Member Firms have been granted a non-exclusive, non-transferable, royalty-free licence to use the BDO Portal, in their Territory for all purposes associated with the provision of Professional Services by BDO Member Firms in their respective Territory and, subject to limitations contained in the Member Firm Licence, outside of their Territory for all purposes ancillary to the provision of Professional Services in or from their respective Territory, as long as such purposes are in accordance with the obligations and responsibilities of the BDO Member Firms, the Member Firm Licence and the Regulations.

BDO and its licensors retain the usage and ownership rights to the BDO Portal and the related technology.

2. BDO'S PORTAL TERMS OF USE

Please read carefully all of these Terms and ensure that you do not act in any way which would infringe the obligations contained herein.

Terms of use

The BDO Portal is intended for the sole use of (i) partners, principals, directors and employees of BDO Member Firms ("BDO Professionals") and (ii) persons expressly authorised by a BDO Member Firm to use the BDO Portal. Persons falling in either categories (i) or (ii) are hereinafter referred to together as "BDO Portal Users" (or individually as "BDO Portal User").

If you are not a BDO Portal User, you must stop using the BDO Portal immediately.

By using this BDO Portal, you are agreeing to these Terms of Use (the "Terms"). If you do not agree to these Terms, then you are not allowed to use this BDO Portal and should immediately terminate such usage.

The BDO Portal may redirect you to various separate web sites and applications. These Terms apply solely to the content on the BDO Portal, and not to each individual web site or application it redirects to. BDO does not bear any responsibility whatsoever for the content, accuracy or security of any web sites or applications that are linked (by way of hyperlink or otherwise) to the BDO Portal.

You will maintain the confidentiality of the content and technology of this BDO Portal using at least the same degree of care as you use in maintaining your own proprietary and/or confidential information, but in no event using less than a reasonable degree of care.

You will ensure that all and any copies of this BDO Portal content (printed or electronic) retain and/or reflect any copyright, confidentiality, or other legal notice that appears on or with such material when accessed on this BDO Portal. You will not copy, download, reproduce, modify or distribute this BDO Portal technology in whole or in part, except as may be expressly permitted elsewhere in writing outside of these MF Terms.

Except as otherwise provided in an applicable agreement with BDO, you may not engage in any of the following relating to the BDO Portal and/or its contents, nor may you authorise other parties to do so:

- make use of the BDO Portal for any purpose other than that for which access has been provided by your Member Firm,
- copy or distribute the BDO Portal or any of its technology,
- amend or create an extract of the BDO Portal,
- deduce, change or edit source codes relating to the BDO Portal, or
- distribute, exploit, transfer or sub-license the BDO Portal or any rights related to it.

If you save information from the BDO Portal on your own computer, server or other storage medium, you confirm you have the authorization from your Member Firm to do so and you are responsible and accountable for the security, storage and availability of this information.

Access to the BDO portal

To access the BDO Portal, you may have received from your local Member Firm a username and a password. The username and password must be treated confidentially, and they are not transferable. You are responsible for the usernames and passwords allocated (if relevant). You shall make use of the BDO Portal only with your individually allocated username.

You are prohibited from allowing unauthorized parties access to the BDO Portal. You are required to access the Portal on hardware using reliable antivirus software before and during use of the BDO Portal. Furthermore, you shall not use the BDO Portal in non-secure environments (such as internet cafés for example).

If you know or suspect that third parties are, or may become, privy to information concerning the user name or password or that these have been lost, stolen or are missing, you must notify your Member Firm and/or BDO immediately.

Liability

This BDO Portal (including all BDO Portal technology, BDO Portal content and other content) is provided as is, without warranty of any kind. Without limiting the foregoing, we do not warrant that this BDO Portal will be secure, error-free, free from viruses or malicious code, or will meet any particular criteria of performance or quality, and we expressly disclaim all implied warranties, including warranties of merchantability, title, and fitness for a particular purpose, non-infringement, compatibility, security, and accuracy. BDO is not liable for any damage or costs incurred by you as a result of your use of the BDO Portal, regardless of the reason for such damage or costs, which may include without limitation damage due to:

- inaccurate or incomplete Client information;
- malfunctions, errors, delays or any other deficiencies of the BDO Portal and/or BDO's means of communication, such as not being able to send, receive, store or change information;
- viruses, spyware and other harmful software;
- temporary or prolonged denial of access to or shutdown of the BDO Portal for the purposes of maintenance, adjustments or improvements;
- the alteration, extension or (partial) deletion of the BDO Portal;
- any acts or omissions by you in breach of the obligations arising from or in connection with the BDO Portal; or
- loss of electricity if you are logged in.

The above limitations of liability shall be applicable not only to us but also to any other entity within the BDO Network and to our and their respective personnel.

Intellectual property and property rights

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You may link to this BDO Portal provided that such link does not involve unauthorized use of the BDO Portal, or of our logos; any false claims (actual or implied) of endorsement by, or other relationship with BDO; or any other infringement of our trademarks, copyright and/or other intellectual property rights.

Applicable law

These Terms shall be governed by and construed in accordance with the laws of Curacao. The Curacao courts shall have exclusive jurisdiction to resolve any disputes arising out of these Terms.

Updating these Terms of Use

We may modify or update these Terms of Use from time to time. You will be notified of the updated versions. Changes and additions

to these Terms of Use are effective from the date on which they are posted on this Portal.

For any further information or questions regarding these Terms, please send us an email at portal@bdo.cw

3. COOKIES

We gather information from users of this BDO Portal automatically and when you decide to provide us with information, for example, when you register to this BDO Portal. This information is treated with confidence and is only used by BDO as per the terms of the Privacy Statement. We may use "cookies" to keep, and sometimes track, information about you.

Cookies

Cookies are small text files which are downloaded to your computer or mobile device when you visit a web site or application. Your web browser (such as Internet Explorer, Mozilla Firefox or Google Chrome) then sends these cookies back to the web site or application on each subsequent visit so that they can recognise you and remember things like personalised details or user preferences. Cookies do not damage your system. You can reset your browser so as to refuse any cookie or to alert you to when a cookie is being sent.

To improve your experience and to make our service to you better we use cookies for the purposes of system administration and analytics of our web site. This gives us information about the number of visitors to different parts of our web site.

BDO does not share this data with third parties. Our cookies do not store sensitive information such as your name or address, they simply just enable us to see behaviour on the web site to help us improve your experience. However, if you'd prefer to restrict, block or delete cookies from this BDO Portal, or any other web site, you can use your browser to do this. Each browser is different, so check the 'Help' menu of your particular browser (or your mobile phone's handset manual) to learn how to change your cookie preferences.

How to control my cookies

There are various ways that you can control and manage your cookies which are discussed in a bit more detail below. Please remember that any settings you change will not just affect this BDO Portal's cookies. These changes will apply to all web sites that you visit (unless you choose to block cookies from particular web sites).

Managing cookies in my browser

Most modern browsers will allow you to:

- See what cookies you've got and delete them on an individual basis;
- Block third party cookies;
- Block cookies from particular web sites;
- Block all cookies from being set;
- Delete all cookies when you close your browser.

You should be aware that any preferences will be lost if you delete cookies. This includes where you have opted out from cookies, as this requires an opt-out cookie to be set. Also, if you block cookies completely many web sites will not work properly and some functionality on these web sites will not work at all.

Further information about cookies and how to manage them

If you'd like to learn more about cookies in general and how to manage them, visit aboutcookies.org*

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