

DOCUMENTS TO RETURN TO BDO



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330 North Wabash, Suite 3200
Chicago, IL 60611

PERSONAL & CONFIDENTIAL

March 9, 2023

Nhi Truong
823 85th St E
Tacoma, WA 98445

Dear Nhi:

On behalf of the partners of BDO USA, LLP ("BDO" or the "Firm"), I am pleased to extend to you this offer of employment as an Intern in our Assurance practice located in the Seattle office. The specifics of this offer are set forth below and in the accompanying attachments.

Internship Period

It is anticipated you will begin your temporary employment period on July 11, 2024 and will conclude on September 6, 2024. Because your temporary employment at BDO is on an "at will" basis, it may end before the noted date at the discretion of you or the Firm with or without notification and with or without cause.

Compensation

Your base compensation will be \$36.00 per hour and will be paid on a bi-weekly schedule. As a non-exempt employee, you will be paid for all time worked, including overtime hours, in accordance with applicable law.

Hiring Bonus

We are pleased to offer you a hiring bonus of \$2,000.00, payable within 30 days following your first day of employment.

Please note, due to IRS tax guidelines, all bonus payouts are considered supplemental income. As supplemental income, these payments may be subject to a higher rate of withholdings than the standard withholding rate used for your regular semi-monthly payroll payments.

Independence

As a BDO employee, you will be required to comply with the Firm's policies and procedures for maintaining independence, including signing an annual statement concerning the absence of financial or family ties to entities as to which the Firm is required to maintain independence. A list of such entities will be available for your review upon your first day of employment.

Contingency Matters

The terms outlined within this offer packet, and your employment with BDO, are conditional upon the following:

1. Your return of the signed and unaltered Confidentiality Agreement;
2. The Firm's satisfactorily completed review and verification of the information provided by you in the signed employment application;
3. Your submission of any agreement that restricts in any way your ability to: (1) work for BDO, (2) solicit or provide services as a BDO employee for any individual or entity, and/or (3) solicit



any particular individuals to become BDO employees or partners; and, the Firm's determination after a review of such agreement(s) that it wishes to proceed with your employment;

4. The Firm's receipt of satisfactory results to reference inquiries, verification of your qualifications and any applicable background check(s). BDO has partnered with HireRight, a leading provider of on-demand employment screening solutions, to manage your background verification.
5. The Firm's receipt of proof of your degree(s), academic standing, and/or applicable certifications and licenses;
6. Your presentation to the Firm of acceptable work authorization and identity document(s) to complete the I-9 process as required by the Immigration Reform and Control Act; and
7. Your return of the signed offer letter and all accompanying acceptance documentation by the date indicated below.

By accepting our offer of employment, you certify that you understand that your employment at BDO will be on an "at will" basis. All BDO policies, programs, plans and provisions are subject to change by the Firm.

Please signify your formal acceptance of BDO's offer by signing and dating below and completing the employment acceptance documentation. Please return *all pages* of your signed letter and *all pages* of your completed acceptance documentation to your People & Culture representative by March 13, 2023.

Upon acceptance of this offer, additional details regarding your employment, background verification and on-boarding will be provided to you. Please contact your Talent Acquisition representative if you require additional information.

We look forward to you joining our team.

Very truly yours,

Keith Michaelis

People & Culture Director

Enclosures:

For Your Completion and Return to BDO

- Confidentiality Agreement

For Your Records

- I-9 - List of Acceptable Documentation & Notice
- E-Verify Flyer

I accept the above offer of employment.

Nhi Truong

Date

BDO USA, LLP

CONFIDENTIALITY AGREEMENT

BDO USA, LLP, a limited liability partnership organized under the laws of the State of Delaware (together with its subsidiaries, the "Firm"), and the Employee, whose name appears on the signature line below, acknowledge and agree as follows:

WHEREAS, the Employee understands and agrees that, in the course of performing his/her job duties, it is necessary and desirable for the Firm to disclose to the Employee certain Confidential Information (as defined below) of the Firm, which Confidential Information includes information relating to the Firm's clients, prospective clients, policies, practices, procedures and personnel;

WHEREAS, the Employee understands and agrees that the Firm is obliged to protect and confine the use of such Confidential Information and that the Firm may be irreparably harmed should such information be disclosed to individuals, whether inside or outside of the Firm, to whom disclosure is neither necessary to conduct Firm business, nor required or authorized by the Firm's agreements with its clients, licensors or vendors; and

WHEREAS, the Employee wishes at this time to be employed or to retain his/her employment in a capacity requiring access to Confidential Information and, therefore, subject to the terms and conditions of this Agreement;

NOW THEREFORE, in consideration of the foregoing, Employee's commencement of employment or continued employment with the Firm, any increases in compensation, bonuses, or promotions that Employee may receive, and the other terms and conditions contained in this Agreement, the parties agree as follows:

1. The Employee acknowledges and agrees that he/she holds a fiduciary relationship, capacity and duty with respect to his/her employment with the Firm and because of the Confidential Information to which Employee has access as a result of such employment. It is also understood, acknowledged and agreed that if Employee left the employ of the Firm, Employee would be in an advantageous position, because of the Confidential Information known to Employee and/or the relationships Employee has developed with the Firm's clients and/or prospective clients; and it is agreed that such use of Confidential Information or such relationships would be a breach of the Employee's fiduciary responsibilities to the Firm as well as of this Agreement, prejudicial to the conduct of the Firm's practice, and adverse to its interests.

2. (a) Employee agrees that during his/her employment, he/she will use, copy and disclose Confidential Information only as necessary to conduct Firm business, as dictated by the Firm's policies, or as required and authorized by the Firm's agreements with its clients, Alliance Firms, licensors or vendors. Upon Employee's departure from the Firm (whether by resignation, termination or otherwise) and prior to departure, Employee shall deliver to the Firm all Confidential Information in Employee's possession, custody or control, whether maintained electronically or otherwise, including any and all records, documents, and files containing such Confidential Information, as well as all other property of the Firm, and shall not make or retain any copy or extract thereof. Employee agrees that after his/her employment, he/she will not, without the specific consent of the Chief Executive Officer, or his designee, use or disclose any Confidential Information. If Employee is asked to disclose Confidential Information by subpoena or other legal process, Employee agrees to notify the Firm through the Office of the General Counsel, prior to making such disclosure, unless such notification is prohibited by law.

(b) Employee understands that nothing in this Confidentiality Agreement prohibits Employee from reporting possible violations of Federal law or regulation to any Federal agency or self-regulatory organization or entity, including, but not limited to, the Department of Justice, the Securities and Exchange Commission, the Financial Industry Regulatory Authority, the Congress, and any agency Inspector General, or making other disclosures that are protected under any whistleblower statutes or regulations. Employee understands that he/she does not need prior authorization of the Chief Executive Officer or Office of the General Counsel to make such reports and is not obligated to notify the Chief Executive Officer or Office of the General Counsel that such reports have been made.

(c) Employee is hereby notified in accordance with the Defend Trade Secrets Act of 2016 that Employee will not be held criminally or civilly liable under any federal or state trade secret law for the disclosure of a trade secret that: (a) is made (i) in confidence to a federal, state, or local government official, either directly or indirectly, or to any attorney; and (ii) solely for the purpose of reporting or investigating a suspected violation of law; or (b) is made in a complaint or other document that is filed under seal in a lawsuit or other proceeding. Employee is further notified that if Employee files a lawsuit for retaliation by the Firm for reporting a suspected violation of law, Employee may disclose the Firm's trade secrets to Employee's attorney and use the trade secret information in the court proceeding if Employee: (a) files any document containing the trade secret under seal; and (b) does not disclose the trade secret, except pursuant to court order.

3. The term "Confidential Information" shall include, but not be limited to, the policies, practices, business, marketing and all other confidential and proprietary information of the Firm not generally known to the public, including (1) the identity of clients of the Firm and the identify of clients of firms with which the Firm has an Alliance relationship (the "Alliance Firms"), all information and knowledge concerning such clients such as names, addresses, tax identification numbers, trade secrets, audited and unaudited annual or interim financial statements, methods of keeping records, and information pertaining to fees billed to and paid by such clients; all records of accounting, auditing, tax, investment advisory and consulting services rendered to such clients, including workpapers, income tax returns, audit reports, reports or documents filed with any federal or state or local governmental or quasi-governmental body, or self-regulatory body; business and financial projections; the description and method of operations of such clients and information about their personnel; other accounting matters; any consultant reports or other reports evaluating or describing such clients' business or personnel in general or any particular aspect of the business; any correspondence or memoranda or reports concerning such clients; and any other document or report or writing or oral disclosure which includes important matters concerning the business or personal finances or history of such clients; (2) information relating to the Firm's personnel and any Alliance Firm's personnel; (3) information relating to the Firm's marketing efforts, including marketing plans, strategies, methodologies, database contents, and any and all information regarding current and prospective clients, including client lists and materials; and (4) the structure, organization, standards, strategies, practices, policies and processes of the Firm's Alliance Program, to the extent any such Confidential Information is not generally known to the public. All such Confidential Information is proprietary to the Firm.

4. It is agreed that any breach or threatened breach by the Employee of this Agreement may result in irreparable injury and damage to the Firm, which irreparable injury and damage shall not be adequately compensated in money damages, that the Firm shall have no adequate remedy at law for any such breach, and that, in addition to other remedies and damages available, the Firm shall also be entitled to such equitable relief as may be necessary to protect it against any such breach or threatened breach, including, without limitation, injunctive relief.

5. Employee's employment under this Agreement shall be, or continue to be, "at will" and either party may terminate that employment at any time, with or without notice, for any reason whatsoever or for no reason. Employee acknowledges and agrees that this Agreement does not constitute a commitment to employment for any specific duration.

6. None of the provisions of this Agreement shall be considered amended or waived by either party unless such amendment or waiver is made in writing by the persons executing this Agreement, or by other duly authorized agents or representatives of the parties. To the extent permissible by applicable laws, the Firm may assign or otherwise transfer all of its rights and obligations of this Agreement, or any part of this Agreement, at any time in its sole discretion.

7. In the event any provision of this Agreement is found to be void, illegal or invalid for any reason whatsoever, such provision shall be deemed modified to the extent necessary and possible to render it valid and enforceable. In any event, the unenforceability or invalidity of any provision of this Agreement shall not affect any other provision of this Agreement, and this Agreement will continue in full force and effect, and be construed and enforced, as if such provision had not been included, had been deleted, or had been modified as above provided, as the case may be, it being the intention of the parties that this Agreement be interpreted and construed so as to render it enforceable.

8. This Agreement constitutes the entire agreement between the parties hereto and cancels and supersedes, as of the date hereof, any and all other previous agreements between the parties as to the subject matter of the Agreement. The terms of this Agreement shall survive the departure of the Employee from the Firm and any change in Employee's position with the Firm, including promotion to a Manager, Senior Manager or Director position, or selection to partnership, except to the extent any such terms are rendered meaningless or expressly superseded by further written agreement(s) between Employee and the Firm.

9. It is agreed that any Firm dispute resolution procedure which is or becomes effective during the term of this Agreement shall in no way preclude or limit the right of the Employee or the Firm to seek any remedy available at law or in equity, and/or to file an action or suit in any court of competent jurisdiction with respect to any dispute arising under the provisions of this Agreement, subject to the limitations set forth in Paragraph 10 below. It is further agreed that if any dispute arises between the Firm and the Employee with respect to any matter that is the subject of this Agreement, the Firm, upon prevailing in such dispute, shall be entitled to recover from the Employee all of the Firm's associated costs and expenses, including its reasonable attorneys' fees, in addition to any and all other available remedies.

10. The Parties hereby agree that the laws of the State of New York, excluding the conflicts of law provisions, shall apply to any action brought under this Agreement; agree that venue for any action or suit brought under this Agreement will be in any federal or state court of competent jurisdiction in New York County, New York; and Employee agrees to accept process in any such action.

[This space intentionally left blank]

By Employee's signature below, Employee acknowledges that he/she has read, fully understands and agrees to the terms of this Agreement.

EMPLOYEE:

Signature

Print Name

Date

Acknowledged and Agreed by:

Signature of Authorized Partner of the Firm

Confidentiality Agreement (Non Manager) 03/17 (US)