

## GENERAL TERMS AND CONDITIONS

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### **A General**

In these general terms and conditions, the following terms are defined as follows:

1. **Client:** the natural person or legal entity that has given the Contractor an Assignment to perform Work.
2. **Contractor:** the private limited company Zantboer & Partners B.V.
3. **Assignment/Work:** all that which has been commissioned, or that which is performed by the Contractor for any other reason. The foregoing applies in the broadest sense of the word and in any event includes the work as specified in the order confirmation.
4. **Documents:** all goods made available to the Contractor by the Client, including documents or data carriers, as well as all goods created by the Contractor in the context of the performance of the assignment, including documents or data carriers.
5. **Contract:** any agreement, written or oral, between the Client and the Contractor for the performance of work by the Contractor for the benefit of the Client. If it concerns a written agreement, this work will be performed in accordance with the provisions of the order confirmation.

### **B Applicability**

1. These general terms and conditions apply to all contracts, by whatever name, entered into by the Contractor within the context of the performance of the work.
2. Deviations from these general terms and conditions are only valid if and insofar as they have been agreed in writing between the Client and the Contractor.
3. Any general terms and conditions used by the client are not valid. The Contractor expressly rejects their applicability.
4. If any provision forming part of these general terms and conditions or of the Contract is null and void or is nullified, the Contract will otherwise remain in force and the relevant clause will be replaced immediately in consultation between the parties with a clause that corresponds to the scope of the original clause as closely as possible.

### **C Commencement and duration of the contract**

1. In principle, each Contract is concluded and commences at the moment when the order confirmation signed by the Client has been received and signed by the Contractor. As long as the signed order confirmation has not been signed by the Contractor, the Contractor reserves the right to deploy its capacity elsewhere. The order confirmation is based on the information provided by the Client to the Contractor at that time. The order confirmation is deemed to accurately and completely reflect the Contract. The Contractor is free to prove the conclusion of the Contract by other means.
2. Each Contract is entered into for an indefinite period, unless it follows from the nature, content or scope of the assignment given that has been entered into for a fixed period.
3. If the Contract has been given verbally or if the signed order confirmation has not (yet) been received by the Contractor, this Contract will be deemed to have been

concluded subject to the applicability of these general terms and conditions if the Contractor nevertheless commences the performance of the contract at the Client's request.

#### **D Client's data**

1. The Client is obliged to make all data and documents that the Contractor believes that it needs for the correct performance of the Contract available to the Contractor in the desired form and in the desired manner in good time.
2. The Contractor is entitled to suspend performance of the Contract until the Client has fulfilled the obligation referred to in the previous paragraph.
3. The Client is obliged to inform the Contractor immediately of facts and circumstances that may be relevant in connection with the performance of the Contract.
4. The Client warrants the accuracy, completeness and reliability of the data and documents made available to the Contractor by it or on its behalf, even if they originate from third parties.
5. The additional costs and additional fee arising from the delay in the performance of the Contract resulting from the failure to make the requested data available, or to make it available in good time or properly, will be borne by the Client, along with any administrative and/or criminal fines resulting from this.
6. If and insofar as the Client so requests, the documents made available will be returned to the Client, subject to the provisions at O.
7. The Contractor and the Client may communicate with each other electronically. Both the Contractor and the Client acknowledge that the use of electronic means involves risks. The Contractor and the Client hereby determine that they are not liable with respect to one another for any resultant loss. This also applies to the use made by the Contractor of electronic communication in contacts with third parties, including the (Dutch) Tax and Customs Administration. In the event of doubt regarding the content of electronic communication, the data extracts from the Contractor's systems will be determinant.

#### **E Performance of work**

1. All contracts will be concluded and performed exclusively by the Contractor. The applicability of Sections 7:404 and 7:407 (2) of the Dutch Civil Code is expressly excluded. Contractor's employees can not be considered to be the Contractor, even if it is the intention for a certain person to perform all or part of the assignment.
2. The Contractor will determine how and by which person(s) the Contract will be performed. Where possible, the Contractor will take into account the Client's timely and responsible instructions regarding the performance of the Contract.
3. The Contractor will perform the work to the best of its ability and as a professional acting with due care. However, the Contractor cannot guarantee the achievement of any intended result.
4. The Contractor has the right to have certain activities performed by a person or third party designated by the Contractor without notification to and express consent from the Client, if this is desirable in the opinion of the Contractor.
5. The Contractor will perform the Contract in accordance with the regulations/code of conduct applicable to it and further prescriptions which form part of the Contract, and with that which is required of it by law. A copy of the regulations/code of conduct applicable to the Contractor will be sent to the Client on request. The Client will respect the obligations arising from these regulations/code of conduct and under the law for the Contractor and for those working for or on behalf of the Contractor.
6. If work is performed during the term of the Contract for the purpose of the Client's profession or business that does not fall under the activities to which the Contract relates, these activities are deemed to have been performed on the basis of separate contracts. The provisions of these general terms and conditions will then also apply to those separate contracts.
7. Any periods stipulated in the Contract within which the Work is to be performed will only apply by approximation and are not of the essence. Exceeding such a period therefore does not constitute a failure on the part of the Contractor and is therefore not a ground for termination of the Contract. If such a period is exceeded, the Client may set a new, reasonable period within which the Contractor must have performed the

- Contract, except in the event of force majeure. Exceeding this new, reasonable period does constitute grounds for termination of the Contract by the Client.
8. Unless expressly stated otherwise in writing, the performance of the Work is not specifically aimed at detecting fraud. If the Work gives rise to indications of fraud, the Contractor will report this to the Client. In doing so, the Contractor is obliged to comply with the applicable laws and regulations and the further rules, regulations and guidelines issued by the various professional organisations, including, but not limited to, the Audit Firms (Supervision) Act (Wet Toezicht Accountantsorganisaties - Wta) and the Money Laundering and Terrorist Financing (Prevention) Act (Wet ter voorkoming van witwassen en financieren van terrorisme - Wwft).
  9. The Client has an independent obligation to comply with the applicable laws and regulations relating to the protection of personal data. The Contractor cannot be held liable in connection with non-compliance by the Client with these laws and regulations.
  10. In derogation from the Contract, the Contractor may be obliged to perform additional work as a result of its statutory duty of care, laws and regulations. If this arises, the Contractor will be entitled to charge for this additional work, even if the Client has not explicitly given its consent in advance for the performance of additional work.
  11. Contractor's Work is limited solely to what is included in the Contract drawn up under the responsibility of the Client. All acts and/or decisions by the Client, and the consequences thereof, arising from the (result of) the Work will be at the Client's expense and risk.
  12. Insofar as the Contractor's activities consist of advice, this advice will be based on the applicable laws, regulations and case law as may reasonably be assumed to be known to the Contractor at the time when the advice is issued.
- F Confidentiality and exclusivity**
1. The Contractor, which in this paragraph (F) must also be understood to mean the persons designated by it for the performance of the Contract, is obliged to observe confidentiality with respect to third parties who are not involved in the performance of the Assignment. This confidentiality pertains to all information of a confidential nature (including personal data) made available to it by the Client and the results obtained through the processing thereof. This confidentiality does not apply insofar as statutory or professional rules<sup>1</sup> impose an obligation on the Contractor to provide information, or insofar as the Client has released the Contractor from the obligation of confidentiality. This provision also does not apply to confidential discussions with colleagues within the Contractor's organisation, insofar as the Contractor deems this necessary for the careful performance of the Contract or for the careful fulfilment of statutory or professional obligations.
  2. The Contractor is entitled to use the figures obtained after processing for statistical or comparative purposes, provided that those results cannot be traced back to individual Clients.
  3. The Contractor is not entitled to use the information made available to it by the Client for a purpose other than that for which it was obtained, with the exception of the provisions of paragraph 2, and in the event that (an employee of) the Contractor acts on their own behalf in disciplinary, civil, criminal or penalty proceedings where this information may be relevant.
  4. Except with the Contractor's express prior written consent, the Client is not permitted to disclose or otherwise make the contents of advice, opinions or other statements by the Contractor, whether or not written, available to third parties, except insofar as this arises directly from the Contract, in order to obtain an expert opinion on the Contractor's Work, if the Client has a statutory or professional obligation to disclose, or if the Client is acting on its own behalf in disciplinary, civil, criminal or penalty proceedings.

<sup>1</sup> Including but not restricted to the reporting duty arising from the Wet op de internationale bijstandsverlening bij de heffing van belastingen (International Provision of Assistance with the Levying of Taxes Act), the Wet Toezicht Accountantsorganisaties (Supervision of Accounting Organisations Act - Wta), de Wet ter

voorkoming van witwassen en financieren van terrorisme (Prevention of Money Laundering and Terrorist Financing Act - Wwft) and other national or international regulations with a comparable scope.

5. The Contractor is entitled to reveal the Client's name and to outline the services provided to (potential) Clients as an indication of the Contractor's experience.

#### **G Intellectual property**

1. The Contractor reserves all rights with regard to intellectual products that it uses or has used in the context of the performance of the Contract with the Client, insofar as rights may exist or be established on those products in a legal sense.
2. The Client is expressly prohibited from providing those products to third parties or reproducing, publishing or exploiting those products, including but not limited to computer programs, system designs, working methods, recommendations, (model) contracts, trademarks and logos and other intellectual products, all in the broadest sense of the word, either with or without the involvement of third parties.
3. The Client is not permitted to make (tools of) those products available to third parties, other than for the purpose of obtaining an expert opinion on the Contractor's Work. In that case, the Client will impose its obligations under this article on the third parties that it engages.

#### **H Force majeure**

1. If the Contractor fails and/or is unable to fulfil its obligations under the Contract, or to do so in good time or properly, as a result of a cause that is not attributable to it, including but not limited to illness of employees, malfunctions in the computer network and other interruption of normal activities within its business, those obligations will be suspended until the Contractor is able to perform these in the agreed manner.
2. If the situation referred to in the first paragraph occurs, the Client has the right to terminate the Contract in whole or in part and with immediate effect in writing, without any entitlement to damages.

#### **I Fee**

1. The Contractor's fee is not dependent on the outcome of the work performed, unless agreed otherwise.
2. The Contractor's fee may consist of a predetermined fixed amount per Contract and/or can be calculated on the basis of

rates per time unit worked by the Contractor, and is payable as a result of work performed and/or yet to be performed by the Contractor. If no fixed amount as referred to in the previous paragraph has been agreed, the Contractor's fee will be calculated on the basis of rates per time unit worked.

3. If a fixed amount per Contract has been agreed, the Contractor is entitled to charge a fee per time unit worked if and insofar as the work exceeds the work provided for in the Contract, for which the Client will then also be liable.
4. If wages and/or prices change after the conclusion of the Contract but before the assignment has commenced and/or has been performed in full, the Contractor is entitled to adjust the agreed rate accordingly, unless the Client and the Contractor have made other arrangements in this respect.
5. The Contractor's fee, supplemented with disbursements and invoices from engaged third parties where applicable, will be charged to the Client, including any turnover tax owed, on a monthly, quarterly or annual basis or after completion of the work.
6. The Contractor is entitled at all times to request an advance payment with regard to work performed and/or yet to be performed by it.

#### **J Payment**

1. Payment of the invoice amount by the Client must take place without suspension, deduction, discount or offsetting within the agreed periods, but in no case later than 14 days after the invoice date, in Dutch currency, at the offices of the Contractor or by means of deposits to a bank account to be designated by the Client.
2. If the Client has not paid within the period referred to in paragraph 1, or within the period agreed, it will be in legal default and the Contractor shall be entitled, without any further demand or notice of default being required, to charge the Client statutory commercial interest on the invoiced amount until the date of full payment, all without prejudice to the Contractor's further rights.
3. All costs incurred as a result of judicial or extrajudicial collection of the claim will be borne by the Client, also insofar as these costs exceed the court's order for costs. The extrajudicial costs are set at least 15%

of the amount to be claimed, with a minimum of € 250. The legal costs are not limited to the court costs to be settled, but the costs actually incurred by the Contractor will be borne in full by the Client if the court rules against it to a (significant) extent.

4. The Contractor is entitled at all times to require the Client to provide (additional) security for the payments to which the Contractor is entitled in respect of the work performed or yet to be performed in a form to be determined by the Contractor, including but not limited to the payment of an advance payment. If the Client fails to provide the requested security, the Contractor will be entitled, without prejudice to its other rights, to immediately suspend the (further) performance of the Contract, and everything that the Client owes the Contractor for any reason whatsoever will become immediately due and payable.
5. In the event of an assignment given jointly, the Clients will - insofar as the work has been performed for the benefit of the joint Clients - be jointly and severally liable for payment of the invoice amount and for all amounts owed under the Contract and which the Clients are obliged to pay under the Contract.

## **K Complaints**

1. Complaints with regard to the work performed and/or the invoice amount must be notified to the Contractor in writing within 14 days of the date of dispatch of the documents or information about which the Client is complaining, or within 14 days of the discovery of the defect if the Client demonstrates that it could not reasonably have discovered the defect earlier.
2. Complaints as referred to in the first paragraph do not suspend the Client's payment obligation, except insofar as the Contractor has indicated that it considers the complaint to be well-founded.
3. In the event of a justified complaint, the Contractor has the choice between adjusting the fee charged, improving or re-performing the rejected work free of charge, or not performing the assignment (any longer) in full or in part with a refund in proportion to the fee already paid by the Client. The Contractor is not obliged to do more than this.

4. If the complaint is not lodged in good time, all the Client's rights in connection with the complaint will lapse.

## **L Liability and indemnification**

1. The Contractor is only liable for all direct loss suffered by the Client in any way related to or caused by non-performance, non-timely or improper performance of the Contract - regardless of the basis - up to a maximum of the amount paid out under the liability insurance taken out by the Contractor in the relevant case, plus the amount of any excess under that insurance. If no payment is made under the aforementioned liability insurance, despite the Contractor's liability, the Contractor's liability will in any event be limited to a maximum of three times the amount of the fee (exclusive of turnover tax) for the relevant Contract for the last calendar year, with a maximum of three hundred thousand euros (€ 300.000). All this unless there is intent or gross negligence on the part of the Contractor. Related losses are considered to be a single claim.
2. Regardless of the basis, the Contractor is not liable for:
  - loss suffered by the Client or third parties resulting from the provision of incorrect or incomplete data or information by the Client to the Contractor, or which is otherwise the result of an act or omission by the Client;
  - loss suffered by the Client or third parties resulting from an act or omission by persons engaged by the Contractor (not including employees of the Contractor), even if they are employed by an organisation affiliated with the Contractor;
  - loss of profits, indirect and/or consequential loss suffered by the Client or third parties, including but not limited to loss resulting from interruption of the Client's regular business activities.
3. The Contractor is at all times entitled, if and insofar as possible, to undo or limit the Client's loss by rectifying or improving the shortcoming in the defective product.
4. The Contractor is not liable for damage to or destruction of documents during transportation or during dispatch by post, regardless of whether the transportation or posting is carried out by or on behalf of the Client, the Contractor or third parties.

5. A claim for compensation of loss must be submitted to the Contractor in writing and stating grounds no later than twelve months after the Client has discovered or could reasonably have discovered the loss, in the absence of which the right to damages will lapse.
  6. The Client indemnifies the Contractor against all claims by third parties, including shareholders, directors, supervisory directors and employees of the Client, as well as legal entities and enterprises affiliated with the Contractor and other people involved in the Client's organisation, which are directly or indirectly related to the performance of the Contract. In particular, the Client indemnifies the Contractor against claims by third parties for loss resulting from the Client providing incorrect or incomplete information to the Contractor, unless the Client demonstrates that the loss is not related to culpable acts or omissions on its part, or was caused by intent or gross negligence on the part of the Contractor. The above does not apply to engagements to audit the annual accounts as referred to in Book 2, Section 393 of the Dutch Civil Code.
  7. The Client indemnifies the Contractor against all costs and against all possible claims by third parties if the Contractor is required by law and/or its professional rules to return the assignment and/or is required to cooperate with government bodies that are entitled to receive requested or unsolicited information which the Contractor has received in the performance of the assignment from the Client or third parties.
  8. Joint and several liability of individual partners and/or employees of the Contractor is expressly excluded.
1. The Client and the Contractor may terminate the Contract at any time with immediate effect by giving notice of termination. If the Contract ends before the assignment has been completed, the provisions of I, second paragraph and/or the provisions of L, second paragraph, will apply.
  2. Notice of termination must be given to the other party in writing.
  3. If and insofar as the Contractor terminates the Contract by giving notice of termination, it is obliged to inform the Client, with explanation, of the reasons which form the basis for the termination and to do all that the circumstances require in the Client's interest insofar as it can reasonably be expected to do so.
  4. If the Client has given notice of (premature) termination, the Contractor is entitled to compensation for the loss of capacity usage which it has suffered and can substantiate, as well as to compensation for additional costs already incurred by the Contractor and costs resulting from any cancellation of third parties that have been engaged (such as - inter alia - any costs related to subcontracting).
  5. If the Contractor has given notice of (premature) termination, the Client is entitled to cooperation - in exchange for settlement of the associated costs - from the Contractor in the transfer of Work to third parties, unless there is intent or wilful recklessness on the part of the Client as a result of which the Contractor is forced to terminate. A precondition for the entitlement to cooperation as specified in this paragraph is that the Client has paid all underlying outstanding advances or all expenses claims.

## **M Independence**

The Client must enable the Contractor to comply with the relevant national and international laws and regulations relating to independence. To this end, the Client is obliged to inform the Contractor in a timely, correct and complete manner of (changes in) the (ultimate) control relationships, legal structure, financial interests, participations and other joint ventures into which its company, organisation or group to which the Client belongs enters, all in the broadest sense of the word.

## **N Termination**

## **O Right of suspension**

The Contractor is entitled to suspend performance of all its obligations, including the release of documents or other items to the Client or third parties, until all due and payable claims against the Client have been paid in full. The aforementioned right to suspend its obligations will also accrue to the Contractor if the Contractor has good reason to fear that the Client will not comply with its (future) (payment) obligation for the Assignment given to the Contractor by the Client.

## **P Sundry**

1. Neither party may hire employees of the other party during the performance of the assignment and within one year of the termination of the assignment, or negotiate with these employees about employment other than in consultation with the other party. The party that nevertheless employs one or more employees of the other party despite this recruitment ban is obliged to pay that other party at least the recruitment costs that the other party will have to incur in order to hire one or more replacement employees.
2. If the general terms and conditions and the order confirmation contain conflicting terms, the terms and conditions set out in the order confirmation will apply.
3. The provisions of these general terms and conditions and the obligations arising from them will also remain in force after termination of the Contract.
4. Unless expressly stipulated in the order confirmation, the contractor will not provide investment advice, which also means that the Contractor's statements cannot be interpreted as investment advice.

#### **Q Applicable law and choice of forum**

1. All contracts between the Client and the Contractor are governed by Dutch law.
2. All disputes relating to and/or ensuing from Contracts and legal relationships between the Client and the Contractor that do not fall under the jurisdiction of the Cantonal Section of the District Court will be exclusively settled by the competent court in the district in which the Contractor is also domiciled. Nevertheless, the Contractor will be entitled to submit disputes to the competent court in the Client's place of domicile.
3. In derogation from the provisions of paragraph 2, the Client and the Contractor may opt for a different method of dispute resolution.

#### **R Protection of personal data**

1. The GDPR-related terms used in this article have the meanings set out in the General Data Protection Regulation (GDPR).
2. In the event of processing of personal data by the Contractor as a result of the performance of an Assignment, the Contractor will qualify as an independent

controller or as a processor, depending on the nature of the Assignment.

3. In determining its capacity as controller or processor, the Contractor will comply with the applicable laws and regulations and more specifically with the GDPR Guidelines for accountants, tax consultants and salary professionals. Based on this, the Contractor will often be deemed to be an independent controller in the performance of an Assignment with regard to the personal data that the Contractor processes in that context.
4. If the Contractor qualifies as a processor, the Contractor and the Client will enter into a separate processor agreement with each other, which will be attached to the corresponding Contract. The processor agreement must have been concluded between the parties before the relevant Assignment is performed. The Contractor expressly reserves the right to suspend the performance of an Assignment as long as no processor agreement has been concluded between the parties.=
5. If the Client qualifies as an (independent) controller, the provisions set out at 6. to 8 will apply specifically.
6. The Client will process the personal data that the Contractor generates in the performance of an Assignment and which personal data the Contractor provides to the Client in a proper and careful manner and in accordance with the GDPR and other applicable laws and regulations relating to the protection of personal data.
7. The Client will rectify, supplement, restrict, delete, transfer or block the personal data referred to in 6. at the Contractor's first request if a data subject has properly invoked rectification or erasure of data (right to be forgotten), the restriction of processing, the right to data portability and/or the right to object with regard to that personal data.
8. The Client indemnifies the Contractor against any claim by a data subject, supervisory authority or any other third party resulting from, or originating from, unlawful processing i) by the Client of the personal data provided by the Client, or to which the Client has provided access, to the Contractor or ii) of the personal data that the Client has had generated by the Contractor.

#### **S Online services**

1. The Contractor will use its own systems and systems provided by third parties in

- order to be able to provide online services. The Contractor may refer the Client entirely to the relevant third party, after which a contract may be concluded between the third party and the Client. The Client may also conclude the Contract directly with the Contractor. In the latter case, the third party's general terms and conditions must be read as if they were the Contractor's general terms and conditions. Any general terms and conditions of third parties or other contractual obligations will be notified prior to or at the conclusion of the contract with the third party.
2. The Contracts that have been or will be concluded between the Contractor and the Client are not subject to Section 6:227b (1) and Article 6:227c of the Dutch Civil Code.
  3. If the Client interfaces with the Contractor's systems, the Client will notify the Contractor at all times if changes are made to the systems on the Client's side. The Contractor has a best-efforts obligation with regard to these interfaces (also known as APIs). The Contractor is entitled to charge additional costs for maintaining the interfaces. In addition, the Contractor is entitled to no longer support certain interfaces. If the Client wishes to interface with a third party engaged via the Client, the Contractor will never be responsible for the interface with this third party.
  4. The Client will comply with the law and regulations when using the online services. If the Client uses the Contractor's services in a manner that violates the law and/or the rights of third parties, the Contractor is entitled to suspend the services under the Contract.
  5. The Client is not permitted to use the agreed services for more than one company or to have multiple persons work under a single account, unless the Contractor has given express consent for this in writing.
  6. If, in the opinion of the Contractor, the Client poses a threat to the operation of the server(s) or the network of the Contractor or of third parties, in particular by the excessive requesting or transmission of data (as a result of which performance problems and/or security risks may arise), the Contractor is entitled to take all measures it reasonably deems necessary to avert or prevent this risk.
  7. To ensure the secure use of the online services, the Client must in any event observe the following measures:
    - a. Login credentials (such as username and password and any other authentication factors) must be kept securely and not made available to unauthorised persons;
    - b. Passwords must be long enough and not obvious, so that they cannot be cracked (without extraordinary efforts);
    - c. Peripheral devices with which the online services are used must always have a working, legitimate and up-to-date version of a virus scanner from a brand which is reliable or generally known to be reliable;
    - d. Portable peripherals (such as laptop, tablet or telephone) must always be protected with password, fingerprint and/or other reliable means of authentication if used to access the online services;
    - e. The online services should only be accessed from networks that can reasonably be trusted.A third party as referred to in the first paragraph of this article may impose additional requirements with regard to the secure use of the relevant online service. The Contractor is not responsible for misuse and may assume that someone who logs in to the services with the Client's login data is also actually (under the authority of) the Client. The Client must inform the Contractor if the Client suspects that login details has fallen into the hands of unauthorised persons. In such cases the Contractor is entitled to take appropriate measures.
  8. The version of the relevant communication (or measurement performed) which is received or stored by the Contractor will serve as proof thereof,



subject to proof to the contrary by the Client.

9. The Contractor will make every effort to ensure uninterrupted availability of the agreed services, but offers no guarantees in this respect, unless expressly agreed otherwise in the Contract by means of a Service Level Agreement.
10. The Contractor reserves the right to temporarily deactivate the services for the purpose of maintenance, modification or improvement of the Contractor's services and web servers. The Contractor will attempt to arrange this deactivation in such a way as to minimise disruption for users. The Contractor will never be liable with respect to the Client in connection with the aforementioned deactivation.