

General Terms and Conditions of KeesdeBoekhouder

GENERAL TERMS AND CONDITIONS APPLICABLE TO ORDERS AWARDED TO KeesdeBoekhouder, HEREINAFTER REFERRED TO AS THE "CONTRACTOR".

A. GENERAL

In these general terms and conditions, the terms below have the following meanings:

- 1. Customer: the natural person or legal entity who has given the Contractor the order for the work to be executed.
- 2. Work: all work in regard of which an order was given, or which is or should be executed by the Contractor arising from this order, including, but not limited to: the provision of advisory services with regard to issues concerning tax law, of a general legal nature and/or related to bookkeeping, filing income tax returns, processing requests, objections and appeals with regard to tax matters, acting as an authorised party in tax procedures, all of the above in the broadest sense of the word and in all cases including the activities specified in the order confirmation.
- 3. Documents: all goods made available to the Contractor, including documents or data carriers, and additionally all goods produced by the contractor within the context of the execution of the order, including documents or data carriers.

B. APPLICABILITY

- 1. These general terms and conditions are applicable to all agreements entered into within the context of the performance of the work as specified under Article A(2), with the exception of changes made to these terms and conditions that shall be confirmed by the Contractor in writing.
- 2. The general terms and conditions of Customer shall only be applicable to the agreement entered into insofar as these are not contrary to these present terms and conditions. If there are any doubts as to their contrariness, the Contractor's general terms and conditions shall prevail.

C. COMMENCEMENT AND TERM OF THE AGREEMENT

- 1. The agreement will not be deemed concluded and will not enter into effect until the Customer has signed the order confirmation and returned it to the Contractor who has in turn countersigned it, or when the proposal sent by Contractor by email is confirmed electronically.
- 2. The parties are at liberty to provide proof of the conclusion of the agreement by other means.
- 3. The agreement will be concluded for an indefinite period, unless it is obvious from the nature or purport of the order to be executed that it has been entered into for a definite period.

D. DATA PROVIDED BY THE CUSTOMER

- 1. The Customer is held to make available to the Contractor all data and documents that it considers necessary for the correct execution of the order; in due time, in the desired form and in the desired manner.
- 2. The Contractor reserves the right to suspend execution of the order up to the moment that the Customer has met the requirements described in the previous article.
- 3. If and insofar as this is requested by the Customer, the documents made available by the Customer shall be returned to the Customer.

E. EXECUTION OF THE ORDER

- 1. The Contractor shall determine the manner in which the order awarded is to be executed.

- 2. The Contractor has the right to engage third parties to perform specific activities without being required to notify the Customer of this.
- 3. If, during execution of the order executed for the benefit of the Customer's profession or company, work was performed which was not included in the order confirmation, it can be assumed with regard to the administrative records retained by the Contractor that this work was carried out within the context of an incidental order given by Customer. These records must show that the work is the product of interim consultation between the Contractor and the Customer.

F. CONFIDENTIALITY AND EXCLUSIVITY

- 1. Barring statutory legal obligations to disclose specific data, the Contractor is obliged to maintain confidentiality vis-à-vis third parties that are not involved in the execution of the order. This confidentiality concerns all information of a confidential nature made available by the Customer and any results obtained after the processing of this information.
- 2. The Contractor is not entitled to use the information made available to the Contractor by the Customer for any purpose other than the purpose for which it was provided.

G. INTELLECTUAL PROPERTY RIGHTS

- 1. The Contractor retains all rights concerning their intellectual products that it uses or has used within the context of executing the agreement with the Customer, insofar as any rights to these products can exist or be established in the legal sense.
- 2. The Customer is explicitly forbidden to reproduce, publicly disclose or utilise those products, hereby understood to include computer programs, system designs, working methods, advice, contracts (whether draft contracts or otherwise) and other intellectual products, with or without the involvement of third parties.
- 3. The Customer is not permitted to make these products available to third parties except with a view to gaining professional advice within the context of the work executed by the Contractor.

H. FORCE MAJEURE

- 1. If the Contractor is unable to fulfil its obligations as specified in the agreement, either in due time, adequately or at all, owing to circumstances for which it cannot be held accountable, including, but not limited to, stagnation in the course of daily operations within its company, these obligations shall be suspended until a point in time at which the Contractor is nonetheless capable of fulfilling them in accordance with the agreement.
- 2. The Customer is entitled, in the event of circumstances as described in the first paragraph, to rescind the agreement, in part or in its entirety, with immediate effect and in writing.

I. FEES

- 1. The Contractor's fees are not dependent on the result of the order it has been awarded. The fee is calculated taking into consideration the Contractor's standard fees and is owed as agreed upon in the service agreement.
- 2. The Contractor's fee will be charged to the Customer, including any valued added tax owed, on a quarterly basis or upon completion of the work.

J. PAYMENT

- 1. Payment by Customer of the invoiced amount shall take place within 14 days after the date of invoice, in Dutch currency, at the office of the Contractor or by wire transfer to the credit of the bank account specified by the Contractor and, without any entitlement to discount or debt comparison, insofar as the payment relates to the work executed.

- 2. If the Customer has not paid the invoice within the term specified above or in the agreement, the Customer shall be legally deemed in default and the Contractor shall be entitled, without further injunction or notice of default, to charge the Customer statutory interest from the expiry date to the date of full payment, all of this without prejudice to any rights held by the Contractor.
- 3. All costs incurred arising from the statutory or extrajudicial collection of claims shall be borne by the Customer. The extrajudicial costs shall amount to at least 15% of the amount to be claimed.
- 4. If an order was awarded jointly by several Customers, all Customers, insofar as the work is to be carried out to the benefit of said Customers operating jointly, shall be held severally liable for the payment of the invoice amount.
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K. LIABILITY

- 1. With regard to all direct damage incurred by the Customer that is in any way connected with or caused by a failure to execute the order, whether in due time, satisfactorily or at all, the Contractor's liability shall be limited to the amount (whether linked to the result or a specific term) agreed upon in the relevant service agreement.
- 2. With regard to all indirect damage, including stagnation of the course of daily operations in the Customer's business, in any way connected with or caused by a fault in the execution of the work by the Contractor, this party will never be held liable.
- 3. The Contractor will be entitled at all times, if and insofar as this is possible, to reverse the loss or damage incurred by the Customer.
- 4. The Contractor shall not accept liability for damage to or loss of documents during transport or postal delivery, irrespective of whether this transport or delivery was carried out by or at the order of the Customer, the Contractor or third parties.
- 5. The Contractor shall indemnify Customer against all claims by third parties, whether related directly or indirectly to the execution of the agreement.

L. Termination

- 1. The Contractor and the Customer may terminate the agreement at all times.
- 2. The other party must be notified of the termination in writing or by email.
- 3. If and insofar as the Contractor terminates the agreement, the Contractor shall be held to inform the Customer of the reasons underlying the termination and take all action that the circumstances require in the interest of the other party.

M. APPLICABLE LAW AND CHOICE OF FORUM

- All agreements between the Customer and the Contractor to which these General Terms and Conditions apply are governed by Dutch law.
- All disputes in connection with the agreement between the Contractor and Customer to which these terms and conditions apply and which are not covered by the District Court's field of competency shall be settled by the competent District Court in the Contractor's place of residence, unless this concerns disputes that do not bear any relation to the Customer's company or profession.