



GENERAL TERMS AND CONDITIONS

JANUARY 2022

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HLB WITLOX VAN DEN BOOMEN

JANUARY 2022

1. DEFINITIONS

In these General Terms and Conditions, the following terms are defined as stated below:

- a. Client: the natural person, legal entity, partnership or company that, whether or not together with others, has instructed the Contractor to perform Work.
- b. Contractor: one or more of the companies referred to below:
 - HLB WVDB Adviseurs & Accountants B.V.
 - HLB WVDB Belastingadviseurs B.V.
 - HLB WVDB Salaris- & HRM Advies B.V.
 - HLB WVDB Corporate Finance B.V.
 - HLB Witlox Van den Boomen Audit N.V.
 - HLB WVDB Legal B.V.
 - HLB WVDB Services B.V.
 - HLB WVDB IT Adviseurs B.V.
 - HLB WVDB Bedrijfsadviseurs B.V.
 - Witlox Van den Boomen Pensioenadviseurs B.V.
 - HLB FiscalRep B.V.,

this depending on the company with which you have agreed the Assignment, as a result of which the Work will be performed.

- c. HLB Member Firm: every company, including HLB Nederland Accountants & Consultants B.V., which is a member of the national and international HLB network and which is affiliated with HLB Nederland Accountants & Consultants B.V. and/or HLB International, or is under the direct control of, is controlled by or is affiliated with one or more companies that are members of the national or international HLB network and are affiliated with HLB Nederland Accountants & Consultants B.V. and/or HLB International, including sub-license holders of HLB Nederland Accountants & Consultants B.V. and/or HLB International and HLB Nederland Accountants & Consultants B.V. and HLB International itself.
- d. Work: all Work for which the Assignment has been given or which is performed by the Contractor for any other reason. The foregoing applies in the broadest sense and in any event includes the Work as stated in the order confirmation, as well as the Work for which the Client subsequently issued an Assignment.
- e. Information and/or Documents: all information or data made available by the Client to the Contractor, contained on physical data carriers or otherwise, including, but not limited to, paper, CD-ROMs, hard drives, USB sticks, email and digital environments, whether or not placed with third parties, and all information or data produced or collected by the Contractor in the context of the performance of the Agreement, contained on physical data carriers or otherwise as described above, and all other information of any relevance to the performance or completion of the Agreement, contained on physical data carriers or otherwise. In this context, Information is also understood to mean all information provided verbally by the Client to the Contractor.
- f. Assignment or Agreement: every arrangement between the Client and the Contractor for the performance of Work by the Contractor for the benefit of the Client, in accordance with the provisions of the order confirmation, whether or not together with any other documents and/or correspondence, or on the basis of a request subsequently made by the Client to the Contractor, which request was also accepted, or on the basis of any verbal agreement between the Contractor and the Client. In addition, a number of provisions from these General Terms and Conditions apply prior to entering into this Agreement, including but not limited to the clauses that are intended to be considered non-contractual clauses.
- g. Third Party, Personal Data, Processing of Personal

Data, Controller, and Processor: the terms as defined in Article 4 of the General Data Protection Regulation ("GDPR").

- h. Dutch Data Protection Authority: the supervisory authority referred to in Article 51, first paragraph, of the GDPR.
- i. Data Subject: an identified or identifiable natural person as referred to in Article 4 of the GDPR.
- j. Data Protection Officer: the officer appointed by the Client and/or the Contractor as referred to in Article 37 of the GDPR.
- k. Website: the Contractor's websites, including but not limited to the domain names:
www.hlb-wvdb.nl
www.hlb.nl
- l. Works: all computer programs, system designs, working methods, advice, contracts and model contracts, images, drawings, models, designs, calculations, methods and other information, knowledge, data or materials used by the Contractor or developed by the Contractor in the context of the performance of the Agreement, regardless of whether or not they are or can be protected by intellectual property rights.

2. APPLICABILITY

1. These General Terms and Conditions apply to all offers, quotations, Assignments, (legal) acts and Agreements, by whatever name, pursuant to which the Contractor undertakes or will undertake to perform Work for the Client, as well as to all Work ensuing therefrom for the Contractor.
2. Deviations from and additions to these General Terms and Conditions are only valid if and insofar as these have been expressly agreed between the parties in writing. Insofar as such deviations have not occurred, the provisions of these General Terms and Conditions shall continue to apply in full.
3. In the event that these General Terms and Conditions and the Assignment contain conflicting terms and conditions, the terms and conditions included in the Assignment shall apply.
4. These General Terms and Conditions also apply to Agreements between the Client and a third party affiliated with the Contractor and engaged by the Contractor with the Client's approval for the performance of an Assignment.
5. The Dutch version of these General Terms and Conditions shall always prevail over any version of these General Terms and Conditions in a different language.
6. These General Terms and Conditions shall at all times prevail over any general terms and conditions of the Client.
7. The applicability of the Client's general terms and conditions, purchase conditions or other types of terms and conditions is expressly rejected by the Contractor.
8. If the Contractor does not always require strict compliance with these General Terms and Conditions, this does not mean that their provisions do not apply, or that the Contractor would in any way lose the right to demand strict compliance with the provisions of these General Terms and Conditions in other cases.
9. The Contractor is entitled to amend these General Terms and Conditions unilaterally, subject to the proviso that the Contractor is obliged to notify the Client of the changes and to send it the amended General Terms and Conditions.

3. CONCLUSION OF THE AGREEMENT

1. All Agreements and/or Assignments are concluded exclusively with the Contractor and will be performed exclusively by the Contractor, with the application of the provisions of Book 7, articles 404 and 407(2) of the Dutch Civil Code being expressly excluded with regard to the Contractor. This even applies if it is the Client's express or tacit intention

that the Work will be performed by a certain person or certain persons.

2. Every Agreement is only concluded and commences when the order confirmation signed by the Client has been received by the Contractor and/or the Agreement has been confirmed by the Contractor (orally or in writing or electronically or tacitly) or when the Work commences. The foregoing on the understanding that if and insofar as a different working method applies pursuant to the professional rules, the working method that is in accordance with the professional rules will be followed. Each of the parties is free to prove that the Agreement was concluded in a different manner and/or at another time.
3. The order confirmation is based on the Information and/or Documents provided by the Client to the Contractor. The order confirmation is deemed to accurately and completely reflect the Agreement. The Contractor's records (including emails and digital scans of, for example, engagement letters) serve as full proof towards the Client, subject to proof to the contrary provided by the Client.
4. Every Agreement is deemed to have been provided for an indefinite period of time, unless expressly agreed otherwise in writing, or it ensues from the nature, content or purport of the Assignment granted that it was provided for a definite period of time or for a particular project.

4. DUTCH MONEY LAUNDERING AND TERRORIST FINANCING (PREVENTION) ACT (WWFT)

1. Upon first request, the Client will provide the Contractor with all Information and Documents that the Contractor requires for performing the (continuous) customer due diligence, including but not limited to the identification and verification of the Client and its ultimate beneficial owner(s) pursuant to the Dutch Money Laundering and Terrorist Financing (Prevention) Act ("Wwft"). The assessment of the customer due diligence in accordance with the Wwft is reserved for the Contractor. Depending on the results, the provisions of Article 16.4 may apply.
2. The Contractor shall never be liable for the adverse consequences of such report(s) made by the Contractor, even if the report(s) in retrospect proves to be unfounded, unless the Client demonstrates that, in the given circumstances, making the report(s) was unacceptable according to standards of reasonableness and fairness. In the latter case, the damage will be limited as stated in Article 13. The Client indemnifies the Contractor against all third-party claims ensuing from the Contractor's application of the relevant provisions.

5. CLIENT DETAILS

1. The Client is obliged to make all Documents that in the Contractor's opinion are necessary for the correct performance of the Assignment available to the Contractor in good time, in the desired format, and in the desired manner. The Contractor determines what is meant by "the desired format" and "the desired manner."
2. The Contractor is entitled to suspend (further) performance of the Assignment immediately until the Client has fulfilled the obligation referred to in the previous paragraph.
3. The Client is obliged to inform the Contractor of its own accord of all events and circumstances that may be relevant for the proper performance of the Assignment. This also applies to events and circumstances that only become known after the commencement of the Work.
4. The Client warrants the accuracy, completeness and reliability of the Information and/or Documents made available to the Contractor by or on the Client's behalf, even if these originate from third parties. The Client indemnifies the Contractor

against damage resulting from incorrect or incomplete Documents.

5. The additional costs and additional fees ensuing from the delay in the performance of the Assignment as a result of any failure to make the required Information and/or Documents available, or to make these available in good time or in a proper manner, will be for the Client's account.
6. If and insofar as the Client so requests, the Documents made available will, subject to the provisions of Article 17, be returned to the Client.

6. PERFORMANCE OF THE ASSIGNMENT

1. The Contractor may determine the manner in which and the person(s) by whom the Work is performed. The Contractor is entitled to replace the persons referred to in the order confirmation by persons with equal or similar expertise. The Contractor will consider the Client's timely and reasonable instructions regarding the performance of the Assignment as far as possible, to the extent permitted by laws and regulations.
2. The Contractor will perform the Work to the best of its ability and insight and act as a careful Contractor. However, the Contractor cannot guarantee that any intended result will be achieved or will be achieved in good time.
3. The Contractor has the right to have certain Work performed by a person or third party to be designated by the Contractor, without prior notice to and express permission from the Client, if, in the Contractor's opinion, this is desirable for the timely and correct performance of the Assignment.
4. The Contractor shall perform the Assignment in accordance with the rules of conduct and professional rules applicable to the professionals involved and what is required by the law. The Contractor is not obliged to perform any actions or refrain from performing any actions that are contrary to or incompatible with the applicable rules of conduct and professional rules. The Client will always fully respect the ensuing obligations.
5. The Client is aware that the Contractor - including but not limited to - on the basis of applicable statutory and/or professional rules:
 - a. may be obliged to report certain transactions, which have been described in those statutory and professional rules and of which the Contractor became aware prior to accepting the Assignment and during the performance of its Work, to the authorities established by the government for that purpose, without notifying the Client thereof;
 - b. may have to report fraud in certain situations;
 - c. may be obliged to carry out an investigation into the Client, including but not limited to the identity and integrity of the Client.
 - d. may be obliged, in certain cases, to notify the Tax and Customs Administration pursuant to the European Mandatory Disclosure Rules Directive (DAC6).
6. If the Client has opted for this, the Contractor will perform its Work in accordance with the principles of the so-called Horizontal Monitoring Programme of the Dutch Tax and Customs Administration.
7. Any periods stipulated in the Assignment within which the Work must be performed shall only be approximations, not deadlines. Exceeding such a period therefore does not constitute an attributable failure on the part of the Contractor and is therefore not a ground for terminating the Agreement. Periods within which the Work must be completed can only be considered deadlines if this has been expressly agreed between the Client and the Contractor in so many words.
8. If at the request or with the prior consent of the Client the Contractor performs Work or delivers any other performance that falls outside the content or scope of the Work, the Client will compensate

the Contractor for such Work or performance in accordance with the Contractor's usual rates, unless the Client and the Contractor agree otherwise.

9. Upon completion of the Work, the Contractor may issue written advice, confirm any advice provided in writing, issue a written report, or give an oral presentation. The Contractor may provide oral, draft or interim advice, reports and presentations for completion of the Work. However, the written advice or written (final) report shall prevail. The Client cannot rely on any draft or interim advice, report or presentation. If the Client wishes to rely on oral advice or an oral presentation provided for completion of the Work, the Client shall inform the Contractor, after which the Contractor will confirm the relevant advice in writing.
10. The Contractor is not obliged to update any oral or written advice, reports or results of the Work in response to events that occurred after the delivery of the final version of the advice, report or results.
11. The advice, opinions, expectations, forecasts and recommendations provided by the Contractor as part of the Work cannot under any conditions or circumstances be construed as a guarantee in respect of future events or circumstances. Insofar as the Work to be performed by the Contractor consists of issuing (tax) advice, such (tax) advice will be based on the regulations and case law applicable in the Netherlands, as may reasonably be assumed to be known to the Contractor at the time of issuing the final report or (tax) advice. Any subsequent changes to the regulations and case law referred to above will therefore not be taken into account when issuing the (tax) advice, unless the parties have expressly agreed otherwise.

7. CONFIDENTIALITY AND EXCLUSIVITY

1. The Contractor is obliged to observe confidentiality towards third parties who are not involved in the performance of the Assignment. This confidentiality pertains to all Information provided by the Client and the results obtained through the processing thereof. The obligation of confidentiality does not apply if and insofar as the information and/or results referred to above are intended for disclosure or the Contractor is obliged to disclose such information and/or results pursuant to statutory provisions or professional rules. Furthermore, the obligation of confidentiality does not apply to the third parties engaged in the performance of the Assignment. Nor does this provision prevent confidential consultation between colleagues within the Contractor's (office) organisation, insofar as the Contractor deems this necessary for the careful performance of the Agreement or for the careful performance of statutory or professional obligations.
2. The Contractor is not entitled to use the Information made available by the Client for a purpose other than that for which such Information was obtained, with the exception of the provisions in Article 18.15 and except in the event that the Contractor or persons working for or affiliated with the Contractor are acting on their own behalf in disciplinary, administrative, tax, civil or criminal proceedings, for which these documents may be relevant. If the Contractor is accused of having committed or participated in a minor offence or a crime, the Contractor will be entitled to disclose Information or Documents of the Client in the proceedings if such disclosure is necessary in the context of conducting a defence by the Contractor.
3. Without express prior written permission from the Contractor, the Client is not permitted to disclose or otherwise make available to third parties the content of advice, opinions or other statements, written or otherwise, given by the Contractor, except if this ensues directly from the Assignment or if this is done in order to obtain an expert

opinion on the Contractor's relevant Work, or if the Client has a statutory or professional obligation to disclose, or if the Client is acting on its own behalf in disciplinary, administrative, civil or criminal proceedings.

4. Unless the Contractor has given prior written permission to do so, the Client shall not make any statements about the Contractor's approach and working method.

8. INTELLECTUAL PROPERTY

1. All (intellectual property) rights and applications to that end with regard to the Works remain the property of the Contractor or its licensors. Nothing from an Agreement may be considered a transfer of (intellectual property) rights by the Contractor to the Client with regard to the Works, unless agreed otherwise in writing.
2. Without prior written permission from the Contractor, the Client is not permitted to provide third parties with, to reproduce, to disclose or exploit the Works, all in the broadest sense, through the engagement of third parties or otherwise. The Client will only acquire a non-exclusive, non-transferable and non-sublicensable right of use to use the Works within the Client's organisation, and this for the number of agreed users and for the duration of the Agreement only.
3. In derogation from paragraph 2, the Client is permitted to make the products referred to in paragraphs 1 and 2 available to a third party if this is necessary for obtaining an expert opinion on the Contractor's Work. In that event, the Client will impose its obligations under this Article on the third parties it engages.

9. FORCE MAJEURE

1. If the Contractor is unable to perform its obligations under the Agreement, or unable to perform them properly or in good time as a result of a cause that cannot be attributed to it, including but not limited to: epidemics and pandemics, long-term breakdowns in the computer network, cable break, strikes, sickness of employees, such only if the Work cannot be performed by the Contractor or a third party or third parties engaged by the Contractor due to sickness, and other stagnations in the normal course of affairs within the Contractor's (office) organisation, these obligations will be suspended until the Contractor will be able to fulfil them in the agreed manner.
2. In the event of a situation as referred to in the first paragraph, both the Client and the Contractor are entitled to terminate the Assignment in writing, in full or in part and with immediate effect, without any right to compensation of damage existing.

10. FEE AND COSTS

1. The Contractor's fee may consist of a predetermined amount per Assignment and/or may be calculated on the basis of rates per time unit worked by the Contractor. In addition to the fee, the expenses incurred by the Contractor and the invoices from third parties engaged by the Contractor will be charged to the Client. All rates are exclusive of value added tax and other government levies.
2. The Contractor's fee is not dependent on the outcome of the Work performed and is due as soon as the Contractor has performed Work for the Client.
3. The amount charged by the Contractor may deviate from previous estimates and/or quotations.
4. The Contractor is entitled to suspend the performance of its Work before the commencement and before the end of the Work until the Client has made or has provided security for an advance payment to be reasonably determined by the Contractor for the Work to be performed. An advance payment made by the Client will, in principle, be set off against the final invoice.

5. If a fixed amount has been agreed for an Assignment, the Contractor will be entitled to charge a rate for each time unit additionally worked, if and insofar as the Work exceeds the Work foreseen for the relevant Assignment, which rate the Client will then also owe.
6. If wages and/or prices change after the conclusion of the Agreement but before the Assignment has been performed in full, the Contractor will be entitled to adjust the agreed rate accordingly, unless the Client and the Contractor have made other arrangements in this respect. The foregoing also applies to the annual price indexation on the hourly rates applied and fees agreed by the Contractor.

11. PAYMENT

1. The Client shall pay the invoice amount within 14 days of the invoice date, in euros, by means of payment into a bank account to be designated by the Contractor and, insofar as the payment relates to Work, without any right to discount or set-off. Payments can only be made by bank transfer.
2. If the Client has not paid within the period referred to in paragraph 1, or within the further agreed period, the Client will be in default by operation of law and the Contractor will be entitled, without any further demand or notice of default being required, to charge the Client the statutory (commercial) interest over the invoiced amount from the due date until the date on which payment is made in full, all without prejudice to the Contractor's further rights.
3. All expenses incurred as a result of judicial or extrajudicial collection of the amount payable will be borne by the Client, even if these costs exceed the court order for payment of the costs of the proceedings. The extrajudicial costs amount to at least 15% of the unpaid amount, with an absolute minimum of €250.
4. If in the opinion of the Contractor the Client's financial position or payment history gives cause to do so, the Contractor will be entitled to demand (additional) security from the Client, in a form to be determined by the Contractor. If the Client fails to provide the required security, the Contractor will be entitled, without prejudice to its other rights, to immediately suspend the further performance of the Agreement, and anything the Client owes the Contractor, on any basis whatsoever, will become immediately due and payable.
5. In the event of a jointly provided Assignment, or if Work has been performed for (legal) persons affiliated with the Client, the Clients or the affiliated (legal) persons are jointly and severally liable for payment of the invoice amount, as well as any interest and costs owed.

12. COMPLAINTS

1. Every complaint regarding the Work performed and/or the invoice amount shall be communicated to the Contractor in writing within 60 days of the date of dispatch of the documents or information about which the Client is complaining, or within 60 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 unconditionally indicated that it considers the complaint to be well-founded.
3. In the event that a complaint is justified, the Contractor has the choice between adjusting the fee charged, improving or re-performing the rejected Work free of charge, or not or no longer performing all or part of the Work against a refund in proportion to the fee already paid by the Client.

13. LIABILITY

1. The Contractor is only liable towards the Client for direct damage that is the direct result of an (related series of) attributable failure(s) in the performance of the Assignment.
2. This liability is at all times limited to the amount paid out by the Contractor's liability insurer for the relevant case, possibly increased by the Contractor's excess. If the liability insurer does not pay out while the Contractor's liability is nevertheless established, the Contractor's liability will in any event be limited to the amount of the fee charged and paid for the performance of the Assignment from which the liability ensues. If the Assignment is a continuing performance contract with a term of more than one year, the total liability in the context of the Assignment will be limited to no more than the amount of the fee charged in the last twelve months for the specific Work performed under the Assignment from which the liability ensues.
3. The limitation of liability applies in full in the event of liability towards multiple Clients, in which case the Contractor will not pay more than stated in this article to all Clients combined.
4. The Contractor is not liable for:
 - a. damage incurred by the Client or third parties that results from the provision of no, incorrect or incomplete data or Documents by the Client to the Contractor, or because they were not supplied in time, or that otherwise results from an act or omission by the Client;
 - b. damage incurred by the Client or third parties that results from an act or omission by auxiliary persons engaged by the Contractor (not including employees of the Contractor), even if they work at an organisation affiliated with the Contractor; the foregoing on the understanding that failure by a third party involved in the performance can only be attributed to the Contractor if and as soon as the Client can demonstrate that the Contractor did not select this person with due care.
 - c. business, indirect or consequential loss incurred by the Client or third parties - including but not limited to delays in the regular course of events in the Client's business.
5. All limitations of liability included in these General Terms and Conditions shall apply to both the contractual and the non-contractual liability of the Contractor towards the Client. These limitations of liability also work for the benefit of the Contractor and the persons within an engagement team, both individually and jointly.
6. The Contractor is at all times entitled, if and as far as possible, to reverse or limit the Client's damage by repairing or improving the defective product or advice. The Client is obliged to take damage-limiting measures.
7. The Contractor is not liable for any damage to or loss of Documents during transport or during dispatch by post or otherwise, regardless of whether the transport or dispatch is effected by or on behalf of the Client, the Contractor, or third parties. Furthermore, the Contractor is not liable for any damage caused by or in connection with the electronic transmission of (electronic) annual reports and accounts and the digital filing thereof with the Chamber of Commerce.
8. During the performance of the Agreement, the Client and the Contractor may communicate with each other by electronic means at the Client's request. Electronic communication shall be deemed to have been received on the day of transmission, unless the recipient proves otherwise. If the communication has not been received as a result of problems in the delivery and/or accessibility with regard to the Client's email box, this will be at the Client's expense and risk, even if the email

box is managed by a third party. The Client and the Contractor are not liable towards each other for damage that may arise, either at one of them or at each of them, as a result of the use of electronic means of communication, including - but not limited to - damage resulting from non-delivery or delay in the delivery of electronic communications by third parties or by software or equipment used for transmission, receipt or processing of electronic communications, transmission of viruses and the failure to function or improper functioning of the telecommunications network or other means necessary for electronic communication, except insofar as such damage is the result of intent or deliberate recklessness. Both the Client and the Contractor will do or refrain from doing everything that may reasonably be expected of either of them to prevent the aforementioned risks from occurring. The data extracts from the sender's computer systems provide conclusive evidence of (the contents of) the electronic communication sent by the sender until the recipient has provided proof to the contrary.

9. The Contractor excludes any and all liability for damage arising at the Client as a result of the Contractor's compliance with the laws and (professional) regulations applicable to it.
10. The Contractor shall never be liable for the adverse consequences of such report(s) made by the Contractor, even if the report(s) in retrospect proves to be unfounded, unless the Client demonstrates that, in the given circumstances, making the report(s) was unacceptable according to standards of reasonableness and fairness. In the latter case, the damage will be limited as stated in this article. The Client indemnifies the Contractor against all third-party claims ensuing from the Contractor's application of the relevant provisions.
11. The Client will exercise any rights of claim and recovery with regard to the Work or otherwise arising from this Agreement against the Contractor only, and not against shareholders, directors, officers, partners, or employees of the Contractor. Notwithstanding the provisions of Book 7, articles 403(2), 404, 407(2) and 409 of the Dutch Civil Code, all Work will be accepted and performed exclusively by the Contractor.
12. The limitations laid down in this article do not apply to damage caused by an intentional act or omission or deliberate recklessness on the part of the Contractor or to the extent these are prohibited by law or professional regulations.
13. Without prejudice to the provisions of Book 6, article 89 of the Dutch Civil Code and unless the General Terms and Conditions provide otherwise, the Client's rights of claim and other powers in respect of the Contractor, on whatever basis, lapse in any event one (1) year after the Client became aware or could reasonably have been aware of the existence of these rights and powers, but in any event two (2) years after the Work was performed.

14. INDEMNIFICATION

1. The Client indemnifies the Contractor against all claims by third parties, including shareholders, directors, supervisory directors and employees of the Client, as well as affiliated legal entities and enterprises and others involved in the Client's organisation and that are directly or indirectly related to the performance of the Assignment. In particular, the Client indemnifies the Contractor against third-party claims because of damage caused by the Client providing incorrect or incomplete information, data or Documents to the Contractor, unless the Client demonstrates that the damage is not related to imputable acts or omissions on its part, or was caused by an intentional act or omission or wilful recklessness on the part of the Contractor. The foregoing does not

apply to Assignments for the audit of the annual accounts, as referred to in Book 2, article 393 of the Dutch Civil Code.

2. The Client indemnifies the Contractor against all possible claims by third parties if the Contractor is forced by law and/or its professional rules to return the Assignment and/or is forced to cooperate with public authorities that are entitled to receive, on request or otherwise, information that the Contractor received from the Client or third parties in the performance of the Assignment. The aforementioned indemnification is also stipulated for the benefit of the persons within an engagement team, both individually and jointly.
3. The Client indemnifies the Contractor against claims by any third party or parties and/or Data Subject(s) in connection with the attributable failure of the Contractor as the Processor in the performance of the Processing Agreement as referred to in Article 18 or the Processor's violation of the applicable privacy laws and regulations, and will compensate all related and resulting costs (including costs of legal assistance) incurred and damage suffered by the Contractor.

15. EXPIRY PERIOD

1. Unless these General Terms and Conditions provide otherwise, any and all rights of claim and other powers of the Client for any reason whatsoever in respect of the Contractor in connection with the performance of Work by the Contractor lapse in any event after one year.
2. The period of one year referred to in paragraph 1 commences from the time at which the Client became aware or could or should reasonably have been aware of the existence of the aforementioned rights and powers.
3. The period referred to in paragraph 1 does not pertain to the possibility of submitting a complaint to the body or bodies designated for that purpose.

16. PREMATURE TERMINATION

1. The Client and the Contractor may (prematurely) terminate the Agreement in writing at any time with due observance of a reasonable notice period, in which respect a notice period of at least 30 days will be considered to be a reasonable period. If the Agreement ends before the Assignment is completed, the Client will owe the fee in accordance with the hours specified by the Contractor for Work performed for the Client.
2. If the Client has terminated the Agreement (prematurely or otherwise), the Contractor will be entitled to compensation for the loss resulting from lower capacity utilisation on its part, to be demonstrated by the Contractor, as well as to compensation of additional costs already incurred by the Contractor and costs ensuing from any cancellation of third parties engaged.
3. If the Contractor has terminated the Agreement (prematurely or otherwise), the Client will be entitled to the Contractor's cooperation 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 feels forced to terminate. The right to cooperation as provided in this paragraph is conditional to the Client having paid all underlying outstanding advances or as the case may be all invoices.
4. The Contractor is entitled to terminate the Agreement prematurely with immediate effect if and as soon as, in the opinion of the Contractor, there is or may be a danger of damage to the integrity and/or the reputation of the Contractor, such as at the sole discretion of the Contractor. The above is the case, but not exclusively, if and as soon as the Client or a (legal) person affiliated with the Client is suspected of or has committed a criminal offence or an economic offence.
5. Both the Contractor and the Client are only

authorised to terminate the Agreement (i) if the other party fails attributable in the fulfilment of a material obligation under the Agreement and the other party is in default in that respect (as referred to in Book 6, article 81 of the Dutch Civil Code), (ii) if the other party is unable to pay its debts, (iii) if a receiver, administrator or liquidator has been appointed, (iv) if a debt restructuring is declared applicable to the other party.

17. RIGHT OF SUSPENSION

1. The Contractor is entitled to suspend fulfilment of all its obligations, including the surrender of Documents or other items to the Client or third parties, until all debts due and payable by the Client have been paid in full.
2. The Contractor may only refuse the obligation to surrender Documents after a careful weighing of interests has taken place.

18. GDPR AND PROCESSING AGREEMENT

1. The Contractor is the Controller for the Processing of Personal Data in the context of its Work. The Contractor shall process Personal Data in accordance with its Privacy Statement. The Privacy Statement can be found on the websites referred to in Article 1k of these General Terms and Conditions.
2. If and insofar as the Contractor will Process Personal Data for the Client under an Agreement and the Contractor acts as the Processor in that respect, this article will, in the absence of a separate Processing Agreement, be considered a Processing Agreement as referred to in Article 28(3) of the GDPR.
3. Unless otherwise defined in these General Terms and Conditions, the GDPR-related terms used in these General Terms and Conditions have the same meaning as specified under the GDPR.
4. Unless required by law or pursuant to professional rules applicable to the Contractor, the Contractor will only Process the Personal Data in accordance with the Client's written instructions and in accordance with the purposes and means determined by the Client. The Client permits the Contractor to use the Personal Data for statistical and/or quality purposes.
5. The Client warrants that the content, use and instruction for the Processing of Personal Data are not unlawful and do not infringe any third-party right, and indemnifies the Contractor against all claims related thereto.
6. The Contractor will only process the Personal Data, with the exception of the provisions of the previous paragraph, within the European Economic Area ("EEA"), unless the Contractor has made other written arrangements in this respect with the Client or has otherwise implemented appropriate safeguards.
7. The Contractor shall keep the Personal Data obtained from the Client secret and also oblige its employees and any sub-processors to observe confidentiality.
8. Upon commencement of the Assignment, the Contractor will announce which sub-Processors will be engaged for the services. The Contractor is not permitted to engage any third parties (sub-Processors) other than the sub-Processors as referred to above for the performance of certain Work if this results in such third parties Processing Personal Data, unless the Client has given its prior written consent for this. In this case, the Contractor shall include such obligations for the sub-Processor in its agreement with the sub-Processor, so that the sub-Processor's Processing complies with the provisions of the GDPR and this Processing Agreement.
9. The Contractor will make efforts to take appropriate technical and organisational measures

against loss or any form of unlawful Processing of Personal Data. When doing so, the Contractor will consider the state of the art, the costs of the implementation, and the reasonably expected risks associated with the Processing and the nature of the data to be protected. The Contractor does not guarantee that the security will be effective under all circumstances.

10. The Contractor assists the Client as far as possible in fulfilling its obligations to handle requests to exercise the rights of Data Subjects under the GDPR. If a Data Subject directly addresses a request to exercise their rights to the Contractor, the Contractor will forward this request to the Client in good time for further handling.
11. In the event of a breach in connection with the security of Personal Data, as referred to in Article 33 of the GDPR ("Personal Data Breach"), the Contractor will use best efforts to inform the Client within 48 hours after the Contractor has discovered this Personal Data Breach.
12. The Contractor shall only make a report to the Client if a Personal Data Breach actually occurred and not if there was only a (theoretical) vulnerability.
13. At the Client's request, the Contractor shall provide all information necessary for demonstrating compliance with the obligations described in this article. The Contractor shall enable audits, including inspections, by the Client or an auditor authorised by the Client. The costs of such requests, audits or inspections shall be borne by the Client.
14. If the Agreement is terminated, the Contractor will return the Personal Data provided by the Client to the Client or destroy it at the Client's request. The Contractor will only retain a copy of the Personal Data if the Contractor is required to do so by law or pursuant to professional regulations.
15. The Contractor is entitled to use the results in figures obtained after the Processing of data for statistical or comparative purposes, provided that those results cannot be traced back to an individual Client or individual Clients.
16. The Contractor shall never be liable for damage ensuing from or in connection with the failure to comply with these General Terms and Conditions (Processing Agreement) or acts contrary to the GDPR by the Client. In that case, the Client will be liable to pay an administrative penalty imposed by the Dutch Data Protection Authority. The Contractor shall be entitled to recover such penalty from the Client if and as soon as the latter has acted contrary to the GDPR.
17. The Client shall be liable to the Contractor for and indemnify the Contractor against claims by any third party or parties and/or Data Subject(s) and/or for an administrative penalty imposed by the Dutch Data Protection Authority in the event of a violation of the GDPR and will compensate the Contractor for all related and resulting costs (including costs of legal assistance) incurred and damage suffered by the Contractor.

19. OTHER PROVISIONS

1. If the Contractor performs Work at the Client's location, the Client shall ensure a suitable workplace that meets the statutory occupational health and safety standards and complies with other applicable regulations with regard to working conditions. In that case, the Client shall ensure that the Contractor is provided with office space and other facilities that are, in the Contractor's opinion, necessary or useful for the performance of the Agreement and that meet all relevant statutory and other requirements. The Client shall be liable for damage suffered or costs incurred by the Contractor as a result of unsafe situations in the Client's company or organisation. With regard to computer facilities and other facilities made available, the Client is obliged to ensure continuity,

inter alia by means of adequate back-up, safety, and virus control procedures.

2. The Client will not hire any employee(s) involved in the performance of the Work or approach them for the purpose of having them enter the Client's employment, whether temporarily or otherwise, directly or indirectly, or for performing Work, directly or indirectly, for the benefit of the Client, in paid employment or otherwise, during the term of the Agreement or any extension thereof and during the 12 (twelve) months thereafter, subject to a penalty that is immediately due and payable without judicial intervention, in the amount of three months' gross salary of the employee(s) concerned.

20. REPAIR CLAUSES

1. If any provision of these General Terms and Conditions or of the underlying Agreement is null and void and/or invalid and/or unenforceable in whole or in part as a result of any statutory regulation, court order or otherwise, this will not have any effect whatsoever on the validity of all other provisions of these General Terms and Conditions or the underlying Agreement.
2. If a provision of these General Terms and Conditions or the underlying Assignment or Agreement is not valid for a reason as referred to in the previous paragraph, but would be valid if it had a more limited scope or purport, this provision will - for the time being - automatically apply with the most far-reaching or most extensive limited scope or purport within or for which it would be valid.
3. Without prejudice to the provisions of paragraph 2, the parties may, if so desired, enter into consultations in order to agree new provisions to replace the invalid or voided provisions. When doing so, the purpose and purport of the invalid or voided provisions will be matched as far as possible.
4. If there is a lack of clarity regarding the interpretation of one or more provisions of these

General Terms and Conditions, their interpretation shall be "in accordance with the spirit" of these provisions. If a situation arises between the parties that is not provided for in these General Terms and Conditions, this situation shall be assessed in accordance with the spirit of these General Terms and Conditions.

5. If the Client is a natural person who does not act or no longer acts in the conduct of a profession or business and one or more provisions of these General Terms and Conditions would be null and void and/or invalid and/or unenforceable in whole or in part as a result of a statutory regulation protecting that natural person, the relevant provisions will be deemed not to apply to the Client and these provisions will be replaced by provisions that do justice to the (consumer) protection to which the Client is entitled.

21. REMAINING IN FORCE

All rights and obligations arising from the Agreement that, according to their purport, are intended to continue to apply after termination of the Agreement will remain in full force between the Contractor and the Client and the parties after termination.

22. APPLICABLE LAW AND CHOICE OF FORUM

1. The relationship between the Client and the Contractor is exclusively governed by Dutch law.
2. All disputes that cannot be resolved in mutual consultation and that are related to these General Terms and Conditions and/or Assignments between the Client and the Contractor to which these General Terms and Conditions apply will exclusively be brought before the relevant competent court of the place in which the Contractor has its registered office, on the understanding that the Contractor remains authorised to institute legal proceedings against the Client before a court that would have jurisdiction without this provision.