

general terms and conditions

July 2024

1. DEFINITIONS

In these general terms and conditions, the following definitions shall apply:

- a. Client: the natural person, legal entity, partnership or company that, whether or not together with others, has commissioned the Contractor to perform Work.
- b. Contractor: one or more of the companies referred to below:
 - Newtone
 - Newtone Adviseurs & Accountants B.V.
 - Newtone Corporate Finance B.V.
 - Newtone Salaris- & HRM Advies B.V.
 - Newtone Belastingadviseurs B.V.
 - Newtone Services B.V.
 - Newtone ESG B.V.
 - Newtone Bedrijfsadviseurs B.V.
 - Newtone IT Support B.V.
 - Newtone Legal B.V.
 - Newtone IT Adviseurs B.V.
 - Newtone Accountants & Belastingadviseurs B.V.
 - Sifters B.V.
 - Koenen en Co Accountants en Adviseurs B.V.
 - Koenen en Co Subsidie Adviseurs B.V.
 - Koenen en Co VAT Rep B.V.
 - Koenen en Co IT Advisor yen Assurance B.V.
 - Koenen en Co Financieel Advies B.V.
 - Koenen en Co Executive Search B.V.
 - Newtone Audit N.V.
 - Koenen en Co Audit & Assurance B.V.

all depending on the company with which you have agreed the Assignment through which the Work will be performed.

- c. Work: all Work for which an Assignment has been given or which is performed by the Contractor on any other account. The foregoing applies in the broadest sense of the word and in any case includes the Work as stated in the Assignment confirmation, as well as the Work to which the Client has subsequently given the Assignment.
- d. Information and/or Documents: All information and/or data provided by the Client to the Contractor, whether or not contained on tangible or intangible data carriers, including but not limited to: paper, CD-ROMs, hard disk drive(s), USB sticks, E-mail and digital environments, whether or not housed by third parties, and all information and/or data produced and/or collected by the Contractor in the context of the performance of the Agreement, whether or not contained on tangible or intangible data carriers as described above and all other information of any relevance to the performance and/or completion of the Agreement, whether or not contained on tangible or intangible data carriers. Information in this context shall also mean all information provided orally by the Client to the Contractor.
- e. Assignment or Agreement: Any agreement between the Client and the Contractor to perform Work by the Contractor on behalf of the Client, in accordance with the provisions of the Agreement confirmation whether or not together with any other documents and/or correspondence, or on the basis of a subsequent request made by the Client to the Contractor, which request has also been accepted, or on the basis of any verbal agreement between the Contractor and the Client. In addition, certain provisions of these general terms and conditions apply prior to the conclusion of this agreement, including but not limited to those intended to apply as extra-contractual clauses.
- f. Third Party, Personal Data, Processing of Personal Data, Controller and Processor: the terms defined in article 4 of the General Data Protection Regulation (hereinafter: GDPR).
- g. Personal Data Authority (Dutch Data Protection Authority): the supervisory authority referred to in article 51, first paragraph, of the GDPR.
- h. Data Subject: an identified or identifiable natural person, as referred to in article 4 of the GDPR.

- i. Data Protection Officer: the officer appointed by the Client and/or Contractor, as referred to in article 37 GDPR.
- j. Website: the Contractor's websites, including but not limited to domain names:
 - www.werkenbijnewtone.nl
 - www.newtone.nl
- k. Works: all computer programs, system designs, working methods, advice, (model) contracts, illustrations, drawings, models, designs, calculations, methods and other information, knowledge, data or materials used by the Contractor or developed by the Contractor in the performance of the Agreement, whether or not they are or may be protected by intellectual property rights.

2. APPLICABILITY

1. These general terms and conditions apply to all (legal) acts and Agreements, by whatever name, under which the Contractor undertakes or will undertake to perform Work for the Client, including, but not limited to, offers, quotations, Assignments, as well as to all Work arising from these for the Contractor.
2. Deviations from-and additions to-these general terms and conditions shall be valid only if and insofar as they have been expressly agreed upon by the parties in writing. To the extent 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 mutually conflicting terms, the terms contained in the Assignment shall prevail.
4. These general terms and conditions also apply to Agreements between the Client and a company affiliated with the Contractor and third parties engaged by the Contractor, with the approval of the Client, for the execution of an Assignment.
5. The Dutch language version of these general terms and conditions shall always prevail over any foreign language version thereof.
6. These general terms and conditions shall at all times prevail over any general terms and conditions of the Client.
7. The applicability of Client's general terms and conditions, or purchase conditions or other types of terms and conditions is expressly rejected by Contractor.
8. If Contractor does not always require strict compliance with these terms and conditions, this does not mean that the provisions thereof do not apply, or that Contractor would to any extent lose the right to require strict compliance with the provisions of these terms and conditions in other cases.
9. Contractor has the right to unilaterally modify these general terms and conditions. The foregoing with the understanding that it is obliged to notify Client of the changes and send Client the amended general terms and conditions.

3. CONCLUSION OF THE AGREEMENT

1. All Agreements and/or Assignments shall be concluded exclusively with Contractor and shall be performed exclusively by Contractor, whereby the application of the provisions of articles 7:404 and 7:407, second paragraph, of the Dutch Civil Code with respect to Contractor are expressly excluded. This applies even if it is the Client's express or implied intention that the Work be performed by a particular person or persons.
2. Each Agreement is established and commences only at the moment that the order confirmation is signed by the Client and is received by the Contractor and/or the Agreement is confirmed by the Contractor (orally or in writing or electronically or tacitly) or at the moment that the Work commences. The foregoing with the understanding that if and to the extent a different practice applies under the professional rules,

the practice in accordance with the professional rules will be followed. The Contractor is free to prove that the Agreement was concluded in a different manner and/or at a different time.

3. The order confirmation is based on the Information and/or Documents provided by the Client to the Contractor. The Assignment confirmation is deemed to accurately and completely reflect the Agreement. The Contractor's records (including e-mails and digital scans, for example, of assignment letters) shall constitute full evidence against the Client, subject to evidence to the contrary provided by the Client.
4. Each Agreement shall be deemed to have been granted for an indefinite period of time, unless expressly agreed otherwise in writing, or it follows from the nature, content or scope of the Assignment granted that it has been granted for a definite period of time or for a specific project.

4. MONEY LAUNDERING AND TERRORIST FINANCING (Prevention) ACT

1. Client shall provide the Contractor on first request with all information and documentation required by the Contractor to perform the (ongoing) client due diligence, including but not limited to the identification and verification of the Client and its eventual beneficial owner(s) pursuant to the Dutch Money Laundering and Terrorist Financing (Prevention) Act ("Wwft"). The assessment of client research in accordance with the Dutch Wwft is reserved to the Contractor. Depending on the outcomes, the provisions of article 16.4 of these general terms and conditions may apply.
2. Contractor shall never be liable for the adverse consequences of such report(s) made by the Contractor, even if the report(s) turns out afterwards to be unfounded, unless the Client proves that making the report(s) was unacceptable according to standards of reasonableness and fairness in the given circumstances. In the latter case, the damage is limited as stated in article 13 of these general conditions and conditions. The Client shall indemnify Contractor against all third party claims arising from Contractor's application of the relevant provisions.

5. CLIENT DATA

1. Client is obliged to make all Documents that the Contractor believes it needs for the correct execution of the Assignment available to the Contractor in a timely manner in the desired form and manner. The Contractor shall determine what is meant by "the desired form" and "the desired manner".
2. Contractor shall be entitled to immediately suspend the (further) execution of the Assignment until such time as Client has complied with the obligation mentioned in the previous paragraph.
3. Client shall be obliged to inform Contractor on its own accord of all events and circumstances that may be relevant to the proper execution of the Assignment. This also applies to events and circumstances that do not become known until after the commencement of the Work.
4. Client guarantees the accuracy, completeness and reliability of the Information and/or Documents made available to the Contractor by it or on its behalf, even if they originate from third parties. The Client shall indemnify the Contractor for damages resulting from incorrect or incomplete Documents.
5. The additional costs and additional fees resulting from the delay in the execution of the Assignment caused by the failure to make the requested Information and/or Documents available, on time or properly, shall be borne by the Client.
6. If and to the extent requested by the Client, the Documents made available shall be returned to the Client, subject to the provisions of article 17 of these general terms and conditions.
7. In case of sending data or documents on behalf of the Client to third parties, the Client shall be regarded as the sender.

6. EXECUTION OF ASSIGNMENT

- Contractor may determine the manner in which and the person(s) by whom the Work is to be performed. The Contractor is entitled to replace the persons named in the engagement letter with persons of equal or similar expertise. To the extent possible, Contractor shall take into account the timely and reasonable instructions provided by Client with respect to the performance of the Assignment, all to the extent permitted by laws and regulations.
- Contractor shall perform the Work to the best of its ability and understanding and as a diligent Contractor. However, the Contractor cannot guarantee the (timely) attainment of any intended result.
- Contractor is entitled to have certain Work performed, without prior notification to and explicit permission from the Client, by a person or third party to be designated by the Contractor, if, in the Contractor's opinion, this is desirable for the timely and correct execution of the Assignment.
- Contractor shall perform the Assignment in accordance with the rules of conduct and professional practice applicable to the professionals involved and what is required by law. The Contractor is not bound to any act or omission that is contrary to or incompatible with the applicable rules of conduct and professional practice. The Client shall fully respect the resulting obligations at all times.
- Client is aware that the Contractor - among other things, but not exclusively - under applicable legal and/or professional regulations:
 - may be required to report certain transactions described in those legal and/or professional rules, which become known prior to the acceptance of the Assignment and during the performance of its Work, to the authorities set up for that purpose by the government, without notifying the Client;
 - will have to file a fraud alert in certain situations;
 - may be required to conduct an investigation into (including but not limited to the identity and integrity of) the Client;
 - may be required to report to the Dutch Tax and Customs Administration in certain cases under the European Mandatory Disclosure Rules Directive.
- If the Client has so elected, the Contractor performs its Work in accordance with the principles of the Tax Authorities' so-called Horizontal Supervision.
- Any deadlines specified in the Assignment within which the Work must be performed are approximate only and not strict deadlines. Exceeding such a deadline does not constitute an attributable failure on the part of the Contractor and is therefore not a ground for dissolution of the Agreement. Deadlines by which the Work must be completed are to be regarded as deadlines only if this has been expressly agreed in so many words between the Client and the Contractor.
- If, at the request or with the prior consent of the Client, the Contractor performs Work or other performances that fall outside the content or scope of the Work, this Work or performances will be reimbursed by the Client to the Contractor in accordance with the Contractor's usual rates, unless the Client and the Contractor agree otherwise.
- Upon completion of the Work, the Contractor may issue a written opinion, confirm a possible opinion in writing, issue a written report or make an oral presentation. Before completion of the Work, the Contractor may provide oral, draft or interim opinions, reports and presentations. The written advice or written (final) report shall prevail. Client may not rely on any draft or interim advice, report or presentation. If the Client wishes to rely on an oral advice delivered or an oral presentation delivered in completion of the Work, the Client must notify the Contractor of this, after which the Contractor will confirm the advice in question in writing.
- Contractor shall have no obligation to update oral or written advice, reports or outcomes of the Work, in

response to events occurring after the delivery of the final version of the advice, report or outcomes.

- The advice, opinions, expectations, forecasts and recommendations given by the Contractor as part of the Work cannot, under any condition or circumstance, be construed as a guarantee regarding future events and/or circumstances. To the extent that the work to be performed by Contractor consists of issuing (tax) advice, such (tax) advice shall be based on the state of regulations and case law applicable in the Netherlands, as may reasonably be assumed to be known to Contractor at the time of issuing the final report or (tax) advice. Therefore, when issuing the (tax) advice, any subsequent changes in the aforementioned regulations and case law will not be taken into account, unless the parties have expressly agreed otherwise.

7. CONFIDENTIALITY AND EXCLUSIVITY

- Contractor shall be obliged to maintain confidentiality with respect to third parties not involved in the execution of the Assignment. This confidentiality concerns all information provided by Client and the results obtained by processing it. The duty of confidentiality does not apply if and insofar as the information and/or results referred to above are intended for publication or the Contractor is obliged to disclose or publish such information and/or results under statutory provisions or professional rules. The duty of confidentiality shall further not apply to third parties engaged in the execution of the Assignment. This provision does not prevent the sharing of information within the (office) organization of the Contractor, insofar as the Contractor deems this necessary for the careful execution of the Agreement or for the careful fulfillment of legal or professional obligations.
- Contractor shall not be entitled to use the information made available to it by the Client for a purpose other than that for which it was obtained, except for the provisions of article 18 paragraph 15 of these general terms and conditions and except in the event that the Contractor, or persons employed by or affiliated with the Contractor, is acting on its own behalf in disciplinary, administrative, tax, civil or criminal proceedings, in which these documents may be of importance.
- Except with the Contractor's explicit, prior written consent, the Client is not permitted to disclose or otherwise make available to third parties the contents of advice, opinions or other statements made by the Contractor, whether or not in writing, unless this arises directly from the Assignment or is done to obtain an expert opinion about the Contractor's Work in question, or the Client is subject to a statutory or professional obligation to disclose, or the Client is acting on its own behalf in disciplinary, administrative, civil or criminal proceedings.
- Unless prior written consent has been granted by Contractor, the Client shall not make any announcements regarding Contractor's approach and methods.

8. INTELLECTUAL PROPERTY

- All (intellectual property) rights and applications therefor with respect to the Works shall remain the property of the Contractor or its licensors. Nothing in an Agreement can be considered a transfer of (intellectual property) rights from the Contractor to the Client with respect to the Works, unless otherwise agreed in writing.
- Client is not permitted to provide, reproduce, publish or exploit the Works to third parties, in the broadest sense of the word, with or without the involvement of third parties, without the Contractor's prior written consent. The Client only acquires a non-exclusive, non-transferable and non-sublicensable right to use the Works within Client's organization and such for the number of users agreed upon and for the duration of

the Agreement.

- In deviation from the second paragraph, the Client is permitted to make the products referred to in the first and second paragraphs available to a third party if this is necessary for obtaining an expert opinion about the Contractor's Work. In such case, the Client shall impose its obligations under this article on the third party it engages.

9. FORCE MAJEURE

- If the Contractor is unable to fulfill its obligations under the Agreement, in a timely manner or properly as a result of a cause beyond its control, including but not limited to: epidemics and pandemics, prolonged computer network failures, cable breaks, strikes, employee illness, such only if due to illness the work cannot be performed by the Contractor or a third party or third parties engaged by the Contractor, and other stagnation in the normal course of business within the (office) organization of the Contractor, those obligations shall be suspended until such time as the Contractor is still able to fulfill them in the agreed manner.
- In the event that a situation as referred to in the first paragraph arises, both Client and Contractor shall be entitled to terminate the Assignment in writing in full or in part and with immediate effect, without any right to compensation.

10. FEES AND EXPENSES

- Contractor's fee may consist of a predetermined amount per Assignment and/or may be calculated based on rates per unit of time worked by the Contractor. In addition to the fee, expenses incurred by the Contractor and invoices from third parties engaged by the Contractor will be charged to the Client. All fees are exclusive of sales tax and other charges imposed by the government. The Contractor also has the right to request an advance payment prior to commencement of work.
- Contractor's fee does not depend on the outcome of the Work performed and is payable as and when the Contractor performs Work for the Client.
- The amount charged by the Contractor may differ from previous estimates and/or quotations.
- Contractor is entitled to suspend the performance of its Work before the start of the Work and in the interim until the Client has paid an advance for the Work to be performed, to be reasonably determined by the Contractor, or has provided security for this. An advance payment made by the Client shall in principle be offset against the final invoice.
- If a fixed amount has been agreed for an Assignment, the Contractor is entitled to charge in addition a rate per unit of time worked, if and to the extent that the Work exceeds the Work foreseen for the Assignment in question, which rate the Client will then also owe.
- Contractor shall have the right to invoice in stages, regardless of the progress of the Assignment.
- If after the establishment of the Agreement, but before the Assignment has been fully executed, wages and/or prices are subject to change, the Contractor is entitled to adjust the agreed rate accordingly, unless the Client and the Contractor have made other agreements in this regard. The foregoing also applies to annual price indexation on the hourly rates and agreed-upon fees charged by Contractor.

11. PAYMENT

- Payment of the invoice amount by the Client must be made within 14 days of the invoice date, in Euros, by deposit in favor of a bank account to be designated by the Contractor and, to the extent that the payment relates to Work, without any right to discount or set-off. Payments can only be made by wire transfer.
- If the Client has not paid within the period referred to in the first paragraph, or has not paid within the further agreed period, the Client shall be in default by operation of law and the Contractor shall be entitled,

without any further summons or notice of default being required, to charge the Client the statutory (commercial) interest on the invoiced amount from the due date until the date of payment in full, all this without prejudice to the Contractor's further rights.

3. All costs incurred as a result of judicial or extrajudicial collection of the claim shall be borne by the Client, even to the extent that these costs exceed the court order for costs of proceedings. The extrajudicial costs shall be 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 record gives cause to do so, the Contractor shall be entitled to require the Client to provide (additional) security in a form to be determined by the Contractor. If the Client fails to provide the requested security, the Contractor shall be entitled, without prejudice to its other rights, to immediately suspend further performance of the Agreement and all that the Client owes the Contractor on any account whatsoever shall be immediately due and payable.
5. In the event of a jointly granted Assignment, or if Work is performed for (legal) persons affiliated with the Client, the Clients or affiliated (legal) persons will be jointly and severally liable for payment of the invoice amount, as well as any interest and costs due.
6. If payment of the invoices is/should be made by a person other than Client, Client shall remain jointly and severally liable for compliance with the obligations, including but not limited to payment of the invoices.
7. Payment of invoices shall be made in Euros.

12. CLAIMS AND COMPLAINTS

1. Any complaint regarding the invoice amount that relates to Work performed must be submitted in writing within 60 days after the date of dispatch of the documents or information about which the Client is complaining, or within 60 days after the discovery of the defect, if the Client demonstrates that he could not reasonably discovered earlier, must be made known to the Contractor.
2. Complaints as referred to in the first paragraph shall not suspend the Client's payment obligation, except insofar as Contractor has unconditionally indicated that it considers the complaint to be justified.
3. In the event that a complaint has been justified, the Contractor has the choice between adjusting the fee charged, improving or re-performing the rejected Work free of charge or not carrying out the Work in whole or in part (anymore) in return for a refund according to proportionality of fees already paid by the Client, all at the sole discretion of the Contractor.
4. If and to the extent that the Client does not complain within the period referred to in paragraph 1 of this article, this will lead to the forfeiture of the rights referred to in paragraph 3, regardless of whether the complaint proves to be justified or not.

13. LIABILITY

1. Contractor shall be liable to the Client only for direct losses resulting directly from an (interconnected series of) attributable failure(s) in the performance of the Assignment and only to the extent that such failure in performance consists of a failure to exercise the care and expertise that may be relied upon in the performance of the Assignment.
2. Such liability shall at all times be limited to the amount paid according to Contractor's liability insurer for the case in question, possibly increased by Contractor's own risk. If the liability insurer does not pay out while Contractor's liability is nevertheless established, Contractor's liability shall in any event be limited to the amount of the fee charged and paid for the performance of the Assignment from which the liability arises. If the Assignment is a continuing performance contract with a term of more than one year, than the total liability under the Assignment shall be limited to a maximum of the amount of the fee charged in the

last twelve months for the specific work performed under the Assignment from which the liability arises.

3. The limitation of liability shall apply in full in the event of liability to several Clients, in which case the Contractor shall not pay all Clients jointly more than the amount specified in the second paragraph of this article.
4. Contractor shall not be liable for:
 - a. losses incurred by the Client or third parties that are the result of the Client's failure to provide the Contractor with information or Documents that are inaccurate or incomplete, or because they were not provided on time, or are otherwise the result of an act or omission on the part of the Client;
 - b. damage incurred by the Client or third parties resulting from an act or omission of auxiliary persons engaged by the Contractor (not including employees of the Contractor), even if they are employed by an organization affiliated with the Contractor; The foregoing with the understanding that any failure by a third party involved in the performance can only be attributed to the Contractor if and as soon as the Client can prove that the Contractor's choice of this person was not prudent.
 - c. business, indirect or consequential damages incurred by Client or third parties - including but not limited to - stagnation in the regular course of business in Client's company;
 - d. information provided or accessed by Contractor to third parties with Contractor's permission in any way and in the broadest sense;
 - e. advice given orally when this advice is not also given in writing.
5. All limitations of liability contained in these general terms and conditions shall apply to both Contractor's contractual and non-contractual liability to Client. These limitations of liability also operate for the benefit of Contractor and the individuals within an assignment team, both individually and jointly.
6. Contractor shall at all times have the right, if and to the extent possible, to undo or limit Client's damage by repairing or improving the defective product or advice. The Client is obliged to take damage control measures.
7. Contractor shall not be liable for damage or loss of Documents during transportation or during shipment by mail or otherwise, regardless of whether the transportation or shipment is made by or on behalf of the Client, the Contractor or third parties. Furthermore, the Contractor shall not be liable for any damages arising from or in connection with the electronic transmission of (electronic) financial statements and their digital filing 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 received on the day of transmission unless proven otherwise by the recipient. If communications have not been received as a result of delivery and/or accessibility problems related to the Client's e-mail box, this shall be at the Client's expense and risk, even if the e-mail box is managed by a third party. The Client and Contractor shall not be liable to each other for any damage that may result, either to one of them or to 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 delivery of electronic communications by third parties or by software or equipment used to transmit, receive or process electronic communications, transmission of viruses and non-functioning or improper functioning of the telecommunications network or other means required for electronic communications, except to the extent that damages result from intent or deliberate recklessness. Both Client and Contractor shall do or refrain from doing all that can reasonably be expected

of each of them to prevent the occurrence of the aforementioned risks. Data extracts from the sender's computer systems provide compelling evidence of (the content of) the electronic communication sent by sender until rebuttal evidence is provided by the recipient. In addition, Contractor shall not be liable for any damages arising out of or in connection with electronic transmission of financial statements and digital filing with the Chamber of Commerce.

9. Client is obliged to enter into consultation with the Contractor prior to a formal liability claim to try to reach an amicable solution.
10. Contractor excludes any liability for damages incurred by the Client as a result of the Contractor's compliance with the laws and (professional) regulations applicable to it.
11. The Contractor is never liable for the adverse consequences of such notification(s) made by the Contractor, even if the notification(s) subsequently proves to be unfounded, unless the Client demonstrates that making the notification(s) in the given circumstances were unacceptable according to standards of reasonableness and fairness. In the latter case, damages are limited as mentioned in this article. The Client indemnifies the Contractor against all claims from third parties arising from the application by the Contractor of the relevant provisions.
12. Client shall exercise its rights of action and recourse, if any, with respect to the Work or otherwise arising under this Agreement only against the Contractor and not against shareholders, directors, officers, partners or employees of the Contractor.
13. All Work will be accepted and performed out exclusively by the Contractor, notwithstanding articles 7:403, second paragraph, 7:404, 7:407, second paragraph, and 7:409 of the Dutch Civil Code.
14. The limitations set out in this article do not apply to damage caused by intent or deliberate recklessness on the part of the Contractor or insofar as these are prohibited by law or professional regulations.
15. Without prejudice to the provisions of article 6:89 of the Dutch Civil Code and insofar as the general terms and conditions do not provide otherwise, rights of action and other powers of the Client against the Contractor, for whatever reason, expire in any case one (1) year after the moment at which the Client became aware or could reasonably have been aware of the existence of these rights and powers, or one (1) year after the Work has been performed, all in accordance with the provisions of article 15.

14. INDEMNITY

1. Client shall indemnify 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 companies and others involved in the Client's organization that are directly or indirectly related to the execution of the Assignment. In particular, the Client shall indemnify the Contractor against third-party claims for damages caused by the fact that the Client provided the Contractor with inaccurate or incomplete information, data or Documents, unless the Client proves that the damages are not related to culpable acts or omissions on its part, or were caused by intent or deliberate recklessness on the part of the Contractor. The foregoing does not apply to Assignments to examine the financial statements, as referred to in article 2:393 of the Dutch Civil Code.
2. Client shall indemnify Contractor against all possible claims from third parties in the event that the Contractor is forced by law and/or its professional rules to hand back the Assignment and/or is forced to cooperate with government agencies that are entitled to receive solicited or unsolicited information which the Contractor has received from the Client or third parties in the course of performing the Assignment. The aforementioned indemnification is also stipulated for the benefit of the persons within an assignment team, both individually and jointly.

- Client shall indemnify the Contractor against claims by Third Party (Parties) and/or Data Subject(s), in connection with the Contractor's attributable failure as a Processor to comply with the Processor Agreement as referred to in article 18 of these general terms and conditions or breach by the Processor of the applicable privacy laws and regulations, and shall reimburse the Contractor for all related and consequential costs (including costs of legal assistance) and damages incurred by the Contractor.

15. EXPIRATION PERIOD

- Unless otherwise stated in these general terms and conditions, claims and other powers of the Client on whatever grounds against the Contractor in connection with the performance of Work by the Contractor expire in any case after one year, which period commences from the moment at which the Client becomes aware or could reasonably have been or could have been aware of the existence of the aforementioned rights and powers.
- The period mentioned in the first paragraph shall not concern the possibility of submitting a complaint to the designated body or bodies.

16. INTERIM TERMINATION

- Client and the Contractor may terminate the Agreement in writing at any time (prematurely) with due observance of a reasonable period of notice, whereby a reasonable period of notice shall in any event be 30 days. If the Agreement ends before the Assignment is completed, the Client shall owe the fee in accordance with the hours specified by the Contractor for Work performed for the Client.
- If (premature) termination is effected by the Client, the Contractor will be entitled to compensation for the loss of capacity utilization incurred on its side and which can be made plausible, as well as to compensation for additional costs already incurred by the Contractor and costs arising from any cancellation of third parties engaged.
- If the Contractor has effected (premature) termination, the Client is entitled to assistance from the Contractor in transferring the Work to third parties, unless there is intent or deliberate recklessness on the part of the Client which compels the Contractor to effect termination. A condition for the right to cooperation as stipulated in this paragraph is that the Client has paid all underlying outstanding advances or all invoices.
- Contractor is entitled to terminate the agreement with immediate effect if and as soon as, in the opinion of the Contractor, there is or may be a threat/danger of damage to the integrity and/or reputation of the Contractor, such at the sole discretion of the Contractor. The foregoing shall apply, inter alia, but not exclusively, if and as soon as the Client or a person or legal entity affiliated with the Client is suspected of or has been guilty of a criminal offence or an economic offence.
- The Contractor and the Client may terminate the Agreement in whole or in part without notice of default and without judicial intervention by written notice with immediate effect in the event that the other party is granted a suspension of payments - provisionally or otherwise - if the other party is declared bankrupt or if his company is liquidated or terminated.

17. RIGHT OF SUSPENSION

- Contractor shall have the right to suspend the fulfillment of all its obligations, including the surrender of Documents or other items to the Client or third parties, until all due and payable claims on the Client have been paid in full.
- Contractor may refuse the obligation to deliver Documents only after careful consideration of interests.

18. GDPR AND PROCESSING AGREEMENT

- Contractor is a Controller for the Processing of Personal Data in the context of its Assignment. The

Contractor processes Personal Data in accordance with its Privacy Statement, which can be found on the websites listed in Article 1j of these general terms and conditions.

- If and to the extent that an Agreement entails that the Contractor will process Personal Data on behalf of the Client and the Contractor acts as Processor in doing so, then, in the absence of a separate Processor Agreement, this article shall be deemed to be a processor agreement within the meaning of article 28(3) of the GDPR.
- Unless otherwise defined in these general terms and conditions, the GDPR related terms used in these general terms and conditions shall have the same meaning as specified under the GDPR.
- Unless required by law or under professional rules applicable to the Contractor, Contractor shall process Personal Data only in accordance with the written instructions of the Client and in accordance with the purposes and means determined by the Client. The Client allows Contractor to use the Personal Data for statistical and/or quality purposes.
- Client guarantees that the content, use and instruction to process Personal Data are not unlawful and do not infringe on any third-party right, and indemnifies the Contractor against all claims and demands related to this.
- The Contractor will process the Personal Data within the European Economic Area ('EEA') or in case transfer takes place outside the EEA; there is an adequate level of data protection.
- Contractor shall keep the Personal Data obtained from Client confidential and shall also require their employees and any sub-Processors to maintain confidentiality.
- At the start of the Assignment, the Contractor shall announce which sub-Processors will be engaged to provide the services. The Contractor is not permitted to engage third parties (sub-Processors), other than the sub-Processors referred to above, to perform certain work if this results in these third parties processing personal data, unless the Client has given its prior written consent. For this purpose, the Contractor shall include in its agreement with the sub-Processor such obligations for the sub-Processor so that the processing by the sub-Processor complies with the provisions of the GDPR and this Processing Agreement.
- Contractor will make any effort to take appropriate technical and organizational measures against loss or against any form of unlawful Processing of Personal Data. In doing so, the Contractor will take into account the latest technical developments, the costs of implementation and the reasonably foreseeable risks involved in processing and the nature of the data to be protected. The Contractor does not warrant that security will be effective under all circumstances.
- To the extent possible, Contractor shall assist Client in fulfilling its obligations to handle requests for exercise of rights of data subjects under the GDPR. In the event that a data subject makes a request for the exercise of their rights directly to the Contractor, the Contractor will forward the request to the Client in a timely manner for further processing.
- In the event of a breach related to the security of Personal Data, as referred to in article 33 of the GDPR ("Data Breach"), Contractor shall make every effort to inform the Client about this within 48 hours after Contractor has discovered this Data Breach.
- A notification must be made by the Contractor to the Client only if a Data Breach has actually occurred and not if there was only a (theoretical) vulnerability.
- At the request of the Client, the Contractor shall make available all information necessary to demonstrate compliance with this obligation described in this article. The Contractor shall allow audits, including inspections, by Client or an auditor authorized by the Client. The cost of such requests, audits or inspections shall be borne by the Client.
- If the Agreement is terminated, Contractor shall transfer back to Client the Personal Data provided by

Client or - at Client's request - destroy it. Contractor will only retain a copy of the Personal Data if the Contractor is required to do so by law or (professional) regulations.

- Contractor has the right to use the numerical results obtained after processing data for statistical or comparative purposes, provided that such results cannot be traced back to an individual Client or individual Clients.
- Contractor shall never be liable for any damage arising from or related to non-compliance with these general terms and conditions (Processor Agreement) or acting in violation of the GDPR by the Client. The Contractor shall also never be liable for damages due to data loss, security breaches, timely or permanent unavailability of digital access or other incidents caused by the use of digital assets. The Client shall then be liable for any administrative fine imposed by the Personal Data Authority. The Contractor shall be entitled to recover such penalty from the Client if and as soon as the latter has acted in violation of the GDPR.
- Client shall be liable to the Contractor and shall indemnify the Contractor against claims by Third Party(ies) and/or Data Subject(ies) and/or for an administrative fine imposed by the Personal Data Authority for violation of the GDPR and shall reimburse the Contractor for all related and consequential costs (including, inter alia, costs of legal assistance) and damages incurred by the Contractor.
- Client shall at all times have the right to inspect, rectify, delete data and restrict the processing of data.

19. OTHER PROVISIONS

- If the Contractor performs Work at the Client's location, the Client must provide a suitable workplace that meets the legally prescribed occupational health and safety standards and other applicable regulations regarding working conditions. The Client must ensure that the Contractor is provided with office space and other facilities which, in the opinion of the Contractor, are necessary or useful for the performance of the Agreement and which comply with all (legal) requirements to be imposed on them. The Client shall be liable for damages or expenses incurred by Contractor caused by unsafe conditions in Client's business or organization. With regard to (computer) facilities made available, Client is obliged to ensure continuity by means of, among other things, adequate back-up, security and virus control procedures.
- The Client will not hire or approach any employee(s) involved in the performance of the Work to be employed by the Client, temporarily or otherwise, directly or indirectly, or directly or indirectly for the benefit of the Client, whether or not employed, to carry out work during the term of the Agreement or any extension thereof and during the twelve (12) months thereafter, subject to forfeiture of a fine immediately payable without judicial intervention amounting to six (6 months) gross salary of the employee(s) concerned, plus the costs of recruitment and selection to attract a new employee.

20. REPAIR CLAUSES

- If any provision of these general terms and conditions or of the underlying Agreement should be wholly or partially void and/or invalid and/or unenforceable as a result of any statutory regulation, court ruling or otherwise, this shall not affect the validity of all other provisions of these general terms and conditions or the underlying Agreement.
- If any provision of these general terms and conditions or the underlying Assignment or Agreement should not be valid for a reason referred to in the previous paragraph, but would be valid if it had a more limited scope or purport, such provision shall - first and foremost - automatically apply with the most far-reaching or extensive more limited scope or purport with which or in which it is valid.

3. Without prejudice to the provisions of paragraph 2, the parties may consult with each other to agree on new provisions to replace the provisions that are null or void. In doing so, the purpose and purport of the null or nullified provisions will be adhered to as much as possible.
4. If ambiguity exists regarding the interpretation of one or more provisions of these general terms and conditions, the interpretation must take place "in the spirit" of these provisions. If a situation arises between the parties that is not regulated in these general terms and conditions, this situation should be judged according to the spirit of these general terms and conditions.
5. If the Client is a natural person who does not (or no longer) act in the exercise of a profession or business and one or more provisions of these general terms and conditions would be wholly or partly void and/or not valid and/or not enforceable, as a result of a statutory regulation for the protection of that natural person, those provisions concerned shall be deemed not to apply to the Client and those provisions concerned shall be replaced by provisions that do justice to the (consumer) protection to which the Client is entitled.

22. POST TERMINATION CLAUSE

All rights and obligations arising from the Agreement which by their purport are intended to survive termination of the Agreement shall remain in full force and effect between the Contractor and the Client after termination and shall continue to bind the parties.

23. APPLICABLE LAW AND CHOICE OF FORUM

1. The relationship between Client and Contractor shall be governed exclusively by Dutch law.
2. All disputes which cannot be resolved by mutual agreement and which are related to these general terms and conditions and/or Assignments between the Client and the Contractor to which these terms and conditions apply, shall be brought exclusively before the competent court of the court designated for the Contractor's place of business, with the understanding that the Contractor shall remain authorized to bring legal action against the Client before a court which would have jurisdiction in the absence of this provision.