

GENERAL TERMS AND CONDITIONS

These general terms and conditions are used by Taxperience Group Holding B.V. (also operating under the trade name, Andersen Tax & Legal), with registered office and principal place of business in 's-Hertogenbosch, entered in the commercial register of the Chamber of Commerce under number 60461039. These general terms and conditions have been filed with the Chamber of Commerce under number 60461039 and can be viewed at www.taxperience.nl or www.andersentaxlegal.nl.

Article 1. Definitions

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

Taxperience: Taxperience Group Holding B.V., its legal successor(s) and/or the (legal) persons it has appointed, as well as group companies belonging to this company, within the meaning of Article 24b, Book 2 of the Dutch Civil Code.

Client: any (legal) person that places an order with Taxperience.

Article 2. Applicability

- 2.1 These general terms and conditions apply to all orders placed with Taxperience.
- 2.2 Orders are exclusively accepted by Taxperience, even if it is the express or implied intention that an order is executed by a particular person. Notwithstanding Articles 404, 407 paragraph 2, and 409, Book 7 of the Dutch Civil Code, the interim tax consultants and others working for or for the benefit of Taxperience, whether in employment or otherwise, are not personally bound or liable, even if the order has been granted with a view to a specific person.
- 2.3 Notwithstanding the above, these general terms and conditions are also stipulated for the benefit of all third parties that are engaged, whether in employment or otherwise, in the performance of an order or that is or may be liable in connection therewith.
- 2.4 The applicability of any general (purchase) terms and conditions of a Client is excluded.
- 2.5 If any provision of these general terms and conditions is invalid or nullified, the remaining provisions of the general terms and conditions shall remain in full force. In that case, the Parties shall be required to replace the invalid or nullified provision by consultation, taking account of the purpose of the invalid or nullified provision to the maximum extent possible.
- 2.6 These general terms and conditions are available in both Dutch and English. The Dutch text shall prevail in the event of a difference in interpretation between the two versions.
- 2.7 Derogations from - or additions to - these general terms and conditions or an agreement to which they may apply, may only be agreed in writing.
- 2.8 In the event of any conflict between these general terms and conditions and a written agreement entered into between Taxperience between and the Client, the provisions of the agreement shall prevail.

Article 3. Orders

- 3.1 The Client warrants that it provides Taxperience - on request or otherwise - with all information and documents of which it knows or may reasonably suspect that this is or may be of importance to the performance of the order. The Client guarantees the correctness and authenticity of the information and documents provided by or on its behalf.
- 3.2 The Client accepts that Taxperience is required to comply with applicable laws and regulations in accepting and performing its orders, such as the Money Laundering and Terrorist Financing (Prevention) Act (Wwftf).
- 3.3 Taxperience shall at all times be authorised and entitled to outsource the full or partial performance of the order to third parties. Taxperience is authorised to accept on behalf of the Client conditions applicable to the relationship between itself and the third party or which are stipulated by the third party.
- 3.4 Taxperience shall only accept best efforts obligations and never result-based obligations.
- 3.5 The delivery times specified by Taxperience do not constitute a deadline. Exceeding these gives no entitlement to compensation.
- 3.6 The intellectual property rights in respect of all works produced by Taxperience shall at all times remain its property. Taxperience shall at all times be entitled to state its name on or with the work it has produced.

- 3.7 The performance of the orders issued shall solely be carried out for the benefit of the Client. Except with express written consent of Taxperience, no party other than the Client may rely on the results of the work carried out for the Client or the performance thereof and they may not derive any rights therefrom.
- 3.8 Except with the written consent of Taxperience, the Client is prohibited, for the duration of the order and for a period of fourteen (14) months after termination of the order, to cause an interim tax consultant, directly or indirectly, independently or in employment or in any other way, to perform work, other than pursuant to an agreement entered into between Taxperience and the Client. Within the meaning of this provision, Client shall also include its legal successor(s) and/or the (legal) persons it has appointed, as well as group companies belonging to this company, within the meaning of Article 24 (a, b and c), Book 2 of the Dutch Civil Code. In the event of a violation of this prohibition, the Client shall forfeit, without requiring a written notice of default, an immediately payable fine of an amount equal to the fee for a period of sixty (60) days due to Taxperience for the relevant interim tax consultant at the rates applicable at the time of the violation, without prejudice to the right of Taxperience to additional damages.

Article 4. Fees and payments

- 4.1 Unless expressly agreed otherwise in writing, the fee to which Taxperience is entitled is determined by the number of hours worked on the performance of the order, multiplied by the applicable hourly rate or a predetermined day/half-day fee. The hourly rate or day/half-day fees are adjusted periodically, usually per calendar year.
- 4.2 The hourly or day/half-day fee for intermediary services depends on the experience of the interim professional engaged and the nature and importance of the order.
- 4.3 The rates specified in offers and order confirmations are, unless otherwise stated, in euros, excluding VAT, excluding travel, accommodation and other expenses.
- 4.4 Taxperience shall at all times be entitled to charge advances and/or require security for the payment of its claims and to suspend the fulfilment of its obligations until the Client has paid such advances or has furnished the requested security. If the Client fails to pay such an advance or to furnish security, Taxperience shall be entitled to terminate the agreement. All damage sustained by Taxperience resulting from this suspension and/or termination shall be reimbursed by the Client.
- 4.5 Taxperience will invoice Client for the fees it is entitled to usually monthly in arrears.
- 4.6 Unless otherwise agreed in writing, payment must be made within fourteen (14) days after the invoice date, failing which the Client shall be legally in default. The Client is not entitled to suspension or setoff.
- 4.7 The claim for payment of all amounts due to Taxperience is immediately due and payable if and as soon as the Client is in default in respect of Taxperience, if and as soon as control of the Client changes - by means of a change of management, share transfer or otherwise - , as well as when the Client fully or partially ceases activity or disposes of the company in any way, is declared bankrupt, applies for a suspension of payment, the Debt Rescheduling Natural Persons Act (WSNP) has been declared applicable, an application for a guardianship order has been submitted, (part of) his property is seized, and when (part of) his assets are put under administration or the Client otherwise has lost the power to dispose of its assets or part thereof, and furthermore when the Client - if it is a general partnership or private limited company - is in liquidation or is dissolved.

Article 5. Complaints

- 5.1 Complaints regarding invoices must be submitted in writing, accompanied by a statement of reasons, to Taxperience within fourteen (14) days after the invoice date, failing which the rights of the Client in this regard shall lapse.

Article 6. Liability

- 6.1 Without prejudice to the other exonerations included in these general terms and conditions, and except in cases of deliberate intent or wilful recklessness, any liability of Taxperience towards the Client, irrespective of the basis for liability, shall be limited to the amount the liability insurer of Taxperience pays in such case, plus the amount of the deductible. Taxperience is insured for

liability for the amounts and conditions customary within the industry. A copy of the policy will be provided upon request.

- 6.2 If the liability insurance of Taxperience in any particular case, for whatever reason, does not provide a claim for cover, or the relevant damage is not covered by insurance, the liability of Taxperience shall be limited to the amount invoiced by Taxperience to the Client within the scope of the relevant order during the last twelve calendar months in which work was performed in respect of the relevant order.
- 6.3 Taxperience shall never be liable for trading loss, consequential or indirect damage.
- 6.4 Without prejudice to the provisions of article 5 of these general terms and conditions in respect of complaints, any claim for damages against Taxperience will lapse, except those recognised by Taxperience and in case of deliberate intent and/or wilful recklessness, after a period of three (3) months after the Client has discovered or reasonably should have discovered the damage, and in any case after expiry of a period of twenty-four (24) months after the work was performed by Taxperience.
- 6.5 The Client will indemnify Taxperience against any claims made by third parties for damages incurred in the performance of an order for the Client, for which Taxperience is not liable pursuant to the provisions of this article 6.
- 6.6 Notwithstanding the above, conditions that limit, exclude or establish liability that may be enforced against Taxperience by third parties may also be enforced against the Client by Taxperience. The Client may, if and in so far as Taxperience has engaged third parties in the performance of the order, never assert more rights towards Taxperience than the rights Taxperience may assert towards said third parties.

Article 7. Liability of Client in case of mediation

- 7.1 The Client shall be liable towards third parties as referred to in Articles 170 and 171, Book 6 of the Dutch Civil Code. Notwithstanding the above, the Client shall be liable towards the interim tax consultant and third parties for the damage sustained by or caused to third parties by the interim tax consultant in and/or during the performance of his work for the Client. The Client shall indemnify Taxperience and compensate Taxperience for claims of the interim tax consultant and third parties, also including claims pertaining to indebtedness of social charges imposed by the government. The Client shall take out adequate insurance for this liability and remain insured.
- 7.2 Notwithstanding the above, the Client warrants that the physical workplace and other working conditions of the interim tax consultant are proper, appropriate and safe and comply with all relevant regulations prescribed by law and the competent authorities.

Article 8. Third-party clause

- 8.1 The provisions of these general terms and conditions do not merely apply for the benefit of Taxperience, but also for the benefit of the (legal) persons who are/were employed or engaged by Taxperience for the performance of any order. Said (legal) persons and their successors under universal title may at all times rely on this irrevocable third-party clause, stipulated for their benefit.

Article 9. Applicable law and competent court

- 9.1 All agreements to which these general terms and conditions apply, and any disputes arising therefrom, shall be governed by Dutch law.
- 9.2 Disputes will always be submitted to the jurisdiction of the competent court of East Brabant, location 's-Hertogenbosch.