

DE JONG & LAAN GENERAL TERMS AND CONDITIONS

A. Definitions

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

1. Application: the software for the online services agreed in the Agreement, including new versions thereof.
2. Documents: all items made available by the Client to the Contractor, including documents or data carriers, as well as all items produced or collected by the Contractor in the context of performing the engagement, including documents or data carriers.
3. End User: the natural person who uses the Online Service and is logged in as an End User of the Application.
4. Online Service: making and keeping the Application available on the Server for the benefit of the Client. The Application is not maintained specifically for the Client.
5. Client: the natural person or legal person who has instructed the Contractor to perform Work.
6. Contractor: the (accountancy) practice that concludes the Agreement and applies these general terms and conditions. All engagements are deemed to have been given exclusively to the (accountancy) practice and not to any person affiliated with the (accountancy) practice. All Agreements are therefore concluded with the Contractor. This also applies if the Client intends an engagement to be performed by a particular person or particular persons affiliated with the (accountancy) practice. Articles 7:404, 7:407(2) and 7:409 of the Dutch Civil Code are expressly excluded.
7. Agreement/Engagement: 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 engagement confirmation.
8. Server: a computer, or group of related computers and associated hardware, managed by or on behalf of the Contractor, containing web server software, the Application, supporting software and/or database software, and accessible from the internet.
9. Work: all work instructed or otherwise performed by the Contractor. The foregoing applies in the broadest sense of the word and includes in any event the work stated in the engagement confirmation.
2. Deviations from, and additions to, these general terms and conditions are valid only if they have been expressly agreed in writing, for example in a (written) agreement or (a further) engagement confirmation.
3. If these general terms and conditions and the engagement confirmation contain mutually conflicting terms, the terms included in the engagement confirmation shall apply as regards the conflict.
4. The applicability of the Client's general terms and conditions is expressly rejected by the Contractor.
5. The underlying Engagement/Agreement – together with these general terms and conditions – sets out the full arrangements between the Client and the Contractor with regard to the Work for which the Agreement has been concluded. All previous arrangements made or proposals submitted between the parties in this regard shall lapse.
6. A Client with whom an Agreement has once been concluded under these general terms and conditions accepts the applicability of these general terms and conditions to all subsequent acts of the Contractor as referred to in Article B.1 and to Agreements between the Client and the Contractor.
7. If one or more provisions of these general terms and conditions are null and void or are annulled, the remaining provisions of these general terms and conditions shall continue to apply in full. If any provision of these general terms and conditions or of the Agreement is not legally valid, the parties shall negotiate the content of a new provision which approximates the content of the original provision as closely as possible.
8. Provisions in the Agreement or these general terms and conditions which expressly or by their nature are intended to remain in force after expiry or termination of the Agreement shall remain in force after expiry or termination, including Articles B, F, G, I, J, L, M, Y and Z.2.

B. Applicability

1. These general terms and conditions apply to all offers, quotations, engagements, legal relationships and agreements, however named, under which the Contractor undertakes or will undertake to perform Work for the Client, as well as to all Work arising from them for the Contractor.
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C. Commencement, amendment and duration of the Agreement

1. Each Agreement is formed and commences only at the moment when the engagement confirmation signed by the Client has been received back by the Contractor and signed. The confirmation is based on the information provided by the Client to the Contractor at that time. The confirmation is deemed to set out the Agreement accurately and in full.
2. In addition to the foregoing, the Agreement is also formed at the moment when the Contractor, at the request of or with the consent of the Client, commences performance of the Work, in which case the engagement confirmation and these general terms and conditions are deemed to apply to the Agreement.
3. The parties are free to prove the formation of the Agreement by other means.
4. Each Agreement is entered into for an indefinite period unless the nature, content or purpose of the engagement given implies that it has been entered into for a fixed period.
5. The Contractor and the Client shall consult on amending an Agreement if unforeseen circumstances arise which mean that, according to standards of reasonableness and fairness, the Agreement cannot be expected to remain unchanged.

D. Client's data

1. The Client is obliged to make available to the Contractor, in a timely manner and in the required form and manner, all data and Documents which the Contractor considers necessary for the proper performance of the Agreement. This shall also include the documents which the Contractor states it requires in connection with establishing the identity of the Client. The Client must provide the Contractor with the necessary data to verify its identity before performance of the Agreement.
2. The Contractor has the right to suspend performance of the Agreement until the Client has fulfilled the obligation referred to in the previous paragraph.
3. The Client is obliged to inform the Contractor immediately of facts and circumstances which may be relevant in connection with performance of the Agreement.
4. In connection with compliance with national and international independence rules incumbent on the Contractor, the Client is obliged to inform the Contractor in a timely, accurate and complete manner of the legal structure and control relationships of the Client (or the group to which the Client belongs), as well as of all relevant (financial) interests, participations and (collaborative) relationships, all in the broadest sense of the word.
5. The Client warrants the accuracy, completeness and reliability of the data and Documents made available to the Contractor by or on behalf of the Client, even if they originate from third parties.

The Contractor is not liable for loss of any kind resulting from the data provided by the Client to the Contractor being incorrect and/or incomplete.

6. The additional costs and additional fees arising from delay in the performance of the Agreement caused by the data requested not being made available, or not being made available on time or properly, shall be borne by the Client.
7. If and to the extent that the Client so requests, the Documents made available shall, subject to P (Suspension) and the retention periods applied, be returned to the Client. The Client shall bear the costs of returning these Documents. Excluded from this obligation are Documents which the Contractor must retain under laws and regulations, as well as data included in backup files, electronic systems, latent data or metadata.
8. The Client indemnifies the Contractor against loss suffered by the Contractor and/or third parties arising from files or data transferred by the Client to the Contractor which are infected with viruses, malware or other software that disrupts computer systems, collects (sensitive) data, or otherwise causes damage.
9. The Client is obliged to inform the Contractor immediately in writing as soon as it becomes aware of infected files in its possession which it has shared with or transferred to the Contractor, and/or of data and systems to which the Contractor's data and/or systems have been exposed in connection with the Engagement.
10. The Contractor excludes its liability to the maximum extent permitted in accordance with mandatory law with regard to situations in which the Client's data is damaged or lost. The Contractor is not obliged, and cannot be required, to restore the data.

E. Performance of the Agreement

1. The Contractor shall determine the manner in which and the person(s) by whom the Agreement is performed. Where possible, the Contractor shall take account of timely and responsible instructions from the Client regarding the performance of the Agreement.
2. The Contractor has the right to adjust the manner of performance during performance of the Agreement if a situation arises in which continuation without amendment cannot be expected, such as government measures imposed during the term of the Agreement, for example during a pandemic. This shall be at the Contractor's discretion.
3. The Contractor shall perform the Work to the best of its ability and as a professional acting with due care. However, the Contractor cannot warrant that any intended result will be achieved.
4. The Contractor has the right, without notifying the Client and without the Client's express consent, to have certain Work and Online Services performed by a person or third party to be designated by the Contractor, if the

Contractor considers this desirable. The costs of this designated person or third party shall be charged to the Client. The Client authorises the Contractor to accept general terms and conditions (including any limitations of liability) stipulated by these third parties, also on behalf of the Client.

5. The Contractor shall perform the Agreement in accordance with the conduct and professional rules applicable to it, which form part of the Agreement, and with what is required of it by law. A copy of the conduct and professional rules applicable to the Contractor shall be sent to the Client on request. The Client shall respect the obligations arising for the Contractor, and for those working at or for the Contractor, from these conduct and professional rules and under the law.
6. If, during the term of the Agreement, Work is performed for the benefit of the Client's profession or business which does not fall within the Work to which the Agreement relates, that Work shall be deemed to have been performed under separate Agreements, unless the work falls within the Contractor's duty of care. The provisions of these terms and conditions shall also apply fully and without restriction to these engagements and separate Agreements.
7. Any periods stipulated in the Agreement within which the Work must be performed shall apply only approximately and not as strict deadlines. Exceeding such a period shall therefore not constitute an attributable failure on the part of the Contractor and consequently shall not constitute grounds for dissolving the Agreement. Periods within which the Work must be completed shall be regarded as strict deadlines only if this has been expressly agreed in so many words between the Client and the Contractor.
8. Unless expressly stated otherwise in writing, performance of the Agreement is not specifically aimed at detecting fraud. If the Work reveals indications of fraud, the Contractor shall report this to the Client. In doing so, the Contractor is bound by the applicable laws and regulations and by the regulations and guidelines issued by the various professional organisations.
9. In performing the Work, the Contractor may use automated systems and tools, including AI systems within the meaning of Article 3(1) of Regulation (EU) 2024/1689 on artificial intelligence, but shall not base its advice and reports solely on the outputs thereof.

F. Confidentiality and exclusivity

1. The Contractor is obliged to maintain confidentiality towards third parties who are not involved in the performance of the Agreement. This confidentiality concerns all information of a confidential nature made available to it by the Client and the results obtained from processing that information.
2. The confidentiality obligation does not apply to information that is already known (other than

through a breach of the confidentiality obligation) or to the sharing of information with external advisers (such as legal advisers) subject to equivalent confidentiality obligations.

3. The confidentiality obligation does not apply insofar as statutory or professional rules, including but not limited to the reporting obligation arising from the Dutch International Assistance in the Levying of Taxes Act and the Dutch Anti-Money Laundering and Anti-Terrorist Financing Act, and other national or international regulations with a similar purpose, impose an information obligation on the Contractor, or insofar as the Client has released the Contractor from the confidentiality obligation. This provision also does not prevent confidential peer consultation within the Contractor's organisation, insofar as the Contractor considers this necessary for the careful performance of the Agreement or for proper compliance with statutory or professional obligations.
4. The Contractor is entitled to use the numerical results obtained after processing for statistical or comparative purposes, provided that those results cannot be traced to individual Clients.
5. The Client agrees that the information obtained, the numerical results obtained after processing and the personal data entered of the Client and of persons working for it may be used to generate, for example, benchmark reports, which are made available to other individual clients of the Contractor, provided that such data cannot be traced by those other individual Clients to individual Clients or to the persons working for them.
6. The Contractor is also permitted to process information received from the Client for the improvement and expansion of its services for other clients.
7. The Contractor is not entitled to use the information made available to it by the Client for any purpose other than that for which it was obtained, including the use of statements issued by the Contractor in public dealings, except as provided in F.4, F.5, F.6 and F.10, and if the Contractor acts on its own behalf in disciplinary, civil administrative, administrative-law or criminal proceedings in which those documents may be relevant. If the Contractor is accused of having committed or participated in an offence or crime, it is entitled to disclose the Client's Documents to the Tax Inspector or to the court if disclosure is necessary in the context of the Contractor conducting a defence.
8. Except with the Contractor's express prior written consent, the Client is not permitted to disclose the content of advice, opinions or other statements, whether written or otherwise, of the Contractor, or otherwise make them available to third parties, except insofar as this arises directly from the Agreement, takes place for the purpose of obtaining an expert opinion on the relevant Work of the Contractor, the Client is subject to a statutory or professional duty of disclosure, such as that arising from the Dutch

International Assistance in the Levying of Taxes Act and the Dutch Anti-Money Laundering and Anti-Terrorist Financing Act, or the Client acts on its own behalf in disciplinary, civil or criminal proceedings.

9. Pursuant to the Dutch Anti-Money Laundering and Anti-Terrorist Financing Act (Wwft) and the (successive) European and national anti-money laundering regulations (such as the AMLR), the Contractor is obliged to establish the identity of a Client and to report unusual transactions. In this context, the Contractor is obliged to process personal data and document information for a period of five years after the time of making a report or the time of receipt of the message from the Netherlands Financial Intelligence Unit. In doing so, the Contractor complies with the guidelines set out in the privacy statement, which is published, among other places, on its website.
10. Without prejudice to the foregoing, the Contractor may identify the Client in general terms as its client in the Contractor's promotional material, presentations, case studies, qualification statements and proposals to existing and potential clients.

G. Intellectual property

1. The intellectual property rights to everything that the Contractor uses and/or makes available in the context of performing the Agreement are vested in the Contractor or its licensors. Nothing in the Agreement or these terms and conditions is intended to transfer intellectual property rights, unless expressly provided otherwise in writing.
2. The Client is expressly prohibited, whether or not with the involvement of third parties, from providing to third parties, reproducing, disclosing or exploiting anything in which the Contractor's intellectual property rights are vested, including but not limited to computer programs, system designs, working methods, advice, (model) contracts and other intellectual creations, all in the broadest sense of the word.
3. The Contractor may, insofar as necessary, grant the Client a right of use in respect of the intellectual property rights. This right of use shall always end when the Agreement ends, unless otherwise agreed in writing. After the end of the right of use, the Client must cease and continue to refrain from using the intellectual property rights. The Client must return to the Contractor any physical objects of intellectual property and remove from its systems any installed software, programs and the like to which the right of use applied.
4. The Contractor has the right to take technical measures to protect its own (intellectual property) rights or those of its licensors. The Client is expressly prohibited from removing or circumventing those measures.
5. The Client is not permitted to make (tools relating to) those products available to third parties other than for the purpose of obtaining

an expert opinion on the Contractor's Work. In that case, the Client shall impose its obligations under this article on the third parties engaged by it.

H. Force majeure

1. If the Contractor is unable to fulfil its obligations under the Agreement, or is unable to do so in a timely or proper manner, as a result of a cause not attributable to it, including but not limited to illness of employees, failures in the computer network and other disruption to the normal course of business within its enterprise (including as a result of, for example, a pandemic), force majeure affecting suppliers or subcontractors, defects in items belonging to third parties whose use has been prescribed by the Client, strikes and general transport problems, those obligations shall be suspended until the Contractor is again able to fulfil them.
2. If the situation referred to in paragraph 1 arises, the Client has the right to terminate the Agreement in whole or in part in writing, after 14 days have elapsed since the occurrence of the force majeure situation, without any right to compensation arising.
3. Insofar as the Contractor has already partially fulfilled its obligations under the Agreement at the time when force majeure occurs, or will be able to fulfil them, the Contractor is entitled to charge separately for the part already fulfilled or to be fulfilled. The Client is obliged to pay this invoice.

I. Fee

1. The Contractor has the right, before the start of the Work and during it, to suspend performance of its Work until the Client has paid an advance, to be reasonably determined by the Contractor, for the Work to be performed, or has provided security for it. An advance paid by the Client shall in principle be set off against the final invoice.
2. The Contractor's fee is not dependent on the outcome of the Work performed, unless otherwise agreed in writing.
3. The Contractor's fee may consist of an amount fixed in advance per Agreement and/or may be calculated on the basis of rates per unit of time worked by the Contractor and is payable as the Contractor has performed Work for the benefit of the Client. Travel and accommodation expenses shall be charged separately.
4. If an amount fixed per Agreement has been agreed, the Contractor is entitled, in addition, to charge a rate per unit of time worked if and insofar as the Work exceeds the Work envisaged in the Agreement, which the Client shall then also owe.
5. If, after the Agreement has been formed but before the Engagement has been fully performed, wages and/or prices change, the Contractor is entitled to adjust the agreed rate accordingly without the Client's prior consent, unless the Client and the Contractor have made other written arrangements in this regard.
6. The Contractor's fee, where necessary increased by disbursements and invoices from engaged third parties, shall be charged to the Client

- monthly, quarterly, annually or after completion of the work, including any turnover tax payable.
7. The recorded hours from the Contractor's time recording system constitute conclusive evidence of the hours worked by the Contractor for the benefit of the Client until the Client provides evidence to the contrary.
8. The Contractor is entitled to adjust the fee in writing subject to a notice period of at least three months. If the Client does not agree to such an adjustment, the Client must terminate the Agreement within 30 days of the notification, with effect from the date on which the adjustment would take effect. The Client is not entitled to terminate the Agreement if the adjustment concerns a price increase due to inflation adjustment. Within 30 days after termination of the Agreement by the Client on the basis of this paragraph, the Contractor is entitled to revive and resume the Agreement at the fee that applied before it was adjusted in writing.
9. A price increase for inflation adjustment may be implemented by the Contractor without prior notice in January of each calendar year and shall be based on the Statistics Netherlands consumer price index for household consumption in the Netherlands. If, during the term of the Agreement, the Contractor is required to comply with an order or instruction from a government body, or is obliged to comply with statutory requirements, or amendments thereto, or if taxes, premiums, levies or other forms of regulation arise which affect the financial assumptions on which the payable remuneration is based, the Contractor is also entitled to adjust the agreed remuneration accordingly without the Client being entitled to terminate the Agreement.

J. Payment

1. Payment of the invoice amount by the Client must be made without suspension or set-off within the agreed periods, but in no event later than 14 days after the invoice date, in euros, at the Contractor's office or by means of payments 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.
2. If the Client has not paid within the period referred to in J.1, or within any further agreed period, it shall be in default by operation of law and the Contractor shall be entitled, without any further demand or notice of default being required, to charge the Client statutory (commercial) interest on the invoiced amount from the due date until the date of payment in full, all without prejudice to the Contractor's further rights. In calculating the statutory (commercial) interest, part of a month shall count as a full month.
3. All costs incurred as a result of judicial or extrajudicial collection of the claim shall be borne by the Client, including insofar as those costs exceed the court order for costs. This concerns at least the costs calculated on the principal sum in accordance with the most recent decree on reimbursement of extrajudicial collection costs, currently that of 1 July 2012 (Bulletin of Acts and Decrees 2012/141), with a minimum of €40.
4. The Contractor has the right to apply payments made by the Client first in reduction of the costs referred to in paragraph 3 of this article, then in reduction of the accrued interest, and finally in reduction of the due and payable principal sums that have been outstanding the longest and the current interest.
5. If, in the Contractor's opinion, the Client's financial position or payment behaviour gives reason to do so, the Contractor is 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 security requested, the Contractor is entitled, without prejudice to its other rights, to suspend further performance of the Agreement immediately, and everything owed by the Client to the Contractor on any ground whatsoever shall become immediately due and payable.
6. In the event of liquidation, bankruptcy, suspension of payment or any other insolvency proceedings, including application of the Dutch Court Approval of a Private Composition (Prevention of Insolvency) Act (WVOA), in respect of the Client, the claims against the Client shall become immediately due and payable.
7. In the case of a jointly given engagement, the Clients are jointly and severally liable for payment of the invoice amount, the interest due and the costs, insofar as the Work has been performed for the benefit of the joint Clients.

K. Complaints

1. Complaints relating to the Work performed and/or the invoice amount must be made known to the Contractor in writing within 30 days after the dispatch date of the documents or information to which the Client's complaint relates, or within 30 days after discovery of the defect if the Client demonstrates that it could not reasonably have discovered the defect earlier, stating precisely the nature and grounds of the complaints.
2. Complaints as referred to in the first paragraph shall not suspend the Client's payment obligation, except insofar as the Contractor has stated in writing that it considers the complaint to be well-founded.
3. The Contractor must be given the opportunity to investigate the Client's complaint.
4. In the event of a justified complaint, the Contractor may choose between adjusting the fee charged, remedying or re-performing the rejected Work free of charge, or not performing the engagement (any longer), in whole or in part, against a proportionate refund of the fee already paid by the Client.
5. If the complaint is not made in good time, all of the Client's rights in connection with the complaint shall lapse.

L. Liability and indemnity

1. The Contractor is liable to the Client only for loss that is the direct consequence of an attributable failure (or a related series of attributable failures) in the performance of the Agreement. This liability is limited to the amount paid out by the Contractor's liability insurer for the case concerned, increased by any excess payable by the Contractor under the insurance. If, for whatever reason, the liability insurer does not make a payment, the Contractor's liability shall be limited to the amount of the fee charged for the performance of the Agreement. If the Agreement is a continuing performance agreement with a term of more than one year, the amount referred to in the previous sentence shall be set at twice the amount of the fee charged to the Client in the twelve months preceding the occurrence of the loss. If, for whatever reason, the liability insurer does not make a payment, the total compensation for the loss under this article shall in no event exceed €300,000 per event, with a series of related events being regarded as one event, unless the parties, in view of the scope of the engagement or the risks associated with the engagement, see reason to deviate from this maximum when entering into the Agreement.
2. Except in the case of intent or deliberate recklessness on the part of the Contractor, the Contractor shall in any event not be liable for:
 - loss suffered by the Client or third parties as a result of the provision by the Client to the Contractor of incorrect or incomplete Documents, data or information, or Documents, data or information not provided on time, or otherwise as a result of

- an act or omission of the Client, including the situation in which the Contractor is unable to file the annual accounts with the Chamber of Commerce within the statutory period as a result of an act or omission (on the part) of the Client;
- loss suffered by the Client or third parties as a result of an act or omission of auxiliary persons engaged by the Contractor (not including employees of the Contractor), even if they work for an organisation affiliated with the Contractor;
 - business loss, indirect loss or consequential loss suffered by the Client or third parties, including but not limited to disruption to the regular course of business in the Client's enterprise, missed engagements, lower profit, loss of turnover, loss of goodwill and wasted advertising efforts.
3. A further condition for liability is that the Client must notify the Contractor of a failure in writing immediately after discovering it, and the Contractor shall at all times have the right, if and insofar as possible, to remedy or limit the Client's loss by remedying the failure or improving the defective product.
 4. The Contractor is not liable for damage to or destruction of Documents during transport or during dispatch by post, irrespective of whether the transport or dispatch is carried out by or on behalf of the Client, the Contractor or third parties. During performance of the Engagement, the Client and the Contractor may, at the Client's request, communicate with each other by electronic means. The Client and the Contractor are not liable to each other for any loss that may arise for either or both of them as a result of the use of electronic means of communication, including but not limited to loss arising from non-delivery or delayed delivery of electronic communication by third parties or by software/equipment used for sending, receiving or processing electronic communication, the transmission of viruses, and the failure or improper functioning of the telecommunications network or other means required for electronic communication, except insofar as the loss is the result of intent or gross negligence. Both the Client and the Contractor shall do or refrain from doing everything that may reasonably be expected of each of them to prevent the occurrence of the aforementioned risks. Data extracts from the sender's computer systems constitute conclusive evidence of (the content of) the electronic communication sent by the sender until the recipient provides evidence to the contrary.
 5. The Client indemnifies the Contractor against all claims by third parties, including the Client's shareholders, directors, supervisory directors and staff, as well as affiliated legal entities and businesses and others involved in the Client's organisation, which are directly or indirectly connected with performance of the Agreement. The Client indemnifies the Contractor, among other things, against claims by third parties for loss caused by the Client having provided incorrect or incomplete information to the Contractor, unless the Client demonstrates that the loss is not connected with culpable acts or omissions on its part, or was caused by intent or gross negligence on the part of the Contractor. The foregoing does not apply to engagements to audit the annual accounts, as referred to in Article 393 of Book 2 of the Dutch Civil Code.
 6. The Client indemnifies the Contractor against all possible claims by third parties if the Contractor is compelled under the law and/or its professional rules to withdraw from the Engagement and/or is compelled to cooperate with government authorities which are entitled, whether on request or otherwise, to receive information that the Contractor has received from the Client or third parties in the performance of the engagement.
 7. The Client shall exercise any rights of claim or recourse exclusively against the Contractor and not against directors, shareholders or employees of the Contractor, or third parties or auxiliary persons engaged by the Contractor.
 8. All limitations on the Contractor's liability included in this article apply in full to the actual performer(s) carrying out Work for the benefit of the Client. Actual performers may also rely on these provisions against the Client.
- M. Limitation period**
- Unless otherwise provided in these general terms and conditions, rights of claim and other powers of the Client against the Contractor on any ground whatsoever in connection with the performance of Work by the Contractor shall in any event lapse one year after the moment when the Client became aware, or could reasonably have become aware, of the existence of those rights and powers. This period does not apply to the option of lodging a (disciplinary) complaint with the designated complaints-handling body or bodies and/or the Disputes Board.
- N. Termination**
1. The Client and the Contractor may terminate the Agreement at any time with immediate effect by giving notice. If the Agreement ends before the Engagement has been completed, the provisions of J, paragraphs 2 and 3, shall apply and, in any event, the fee for the work performed and the costs incurred by the Contractor must be reimbursed.
 2. Notice of termination must be given to the other party in writing.
 3. If and insofar as the Contractor terminates the Agreement by giving notice, it is obliged to inform the Client, stating reasons, of the grounds for the termination and to do everything that the circumstances require in the Client's interests, insofar as the Contractor can reasonably comply with this.
 4. In the event of termination of the Agreement, the obligations and arrangements relating to

payment, intellectual property rights, confidentiality and liability shall continue to exist. These obligations and arrangements shall continue to exist for as long as the Contractor can claim an interest in their continued existence.

O. Dissolution

1. Both the Client and the Contractor are entitled to dissolve the Agreement in whole or in part, but only:
 - a. if the other party is in attributable breach of a material obligation under the Agreement and, insofar as performance is not permanently impossible, is in default as referred to in Article 6:81 of the Dutch Civil Code after proper written notice of default;
 - b. if the other party is declared bankrupt, applies for or obtains a suspension of payments, or prepares or offers an out-of-court or court-approved (creditors') arrangement, including filing a start declaration within the meaning of Article 370(3) of the Dutch Bankruptcy Act or if the court declares a cooling-off period pursuant to Article 376 of the Dutch Bankruptcy Act, or must otherwise be deemed no longer able to pay its due and payable debts;
 - c. if a bankruptcy trustee, administrator or liquidator is appointed in respect of the other party;
 - d. if the statutory debt restructuring scheme is declared applicable to the other party.
2. In the event of full or partial dissolution of the Agreement, the obligations and arrangements relating to payment, intellectual property rights, confidentiality and liability shall continue to exist. These obligations and arrangements shall continue to exist for as long as the Contractor can claim an interest in their continued existence.

P. Right of suspension

The Contractor has the right to suspend performance of all its obligations, including the release of Documents or other items to the Client or third parties, until all due and payable claims against the Client have been paid in full. The Contractor may refuse the obligation to release Documents only after a careful weighing of interests has taken place.

Q. Electronic communication and electronic filing of annual accounts

1. During performance of the Engagement, the Client and the Contractor may communicate with each other by electronic means and/or use electronic storage (such as cloud applications). Except insofar as otherwise agreed in writing, the parties may assume that the sending of correctly addressed fax messages, emails (including emails sent via the internet) and voicemail messages is mutually accepted, irrespective of whether they contain confidential information or documents relating to the

Engagement. The same applies to other means of communication used or accepted by the other party.

2. The Client and the Contractor are not liable to each other for any loss that may arise for either or both of them as a result of the use of electronic means of communication, networks, applications, electronic storage or other systems, including but not limited to loss arising from non-delivery or delayed delivery of electronic communication, omissions, distortion, interception or manipulation of electronic communication by third parties or by software/equipment used for sending, receiving or processing electronic communication, the transmission of viruses and the failure or improper functioning of the telecommunications network or other means required for electronic communication, except insofar as the loss is the result of intent or gross negligence. The foregoing also applies to the Contractor's use thereof in its contacts with third parties.
3. In addition to the previous paragraph, the Contractor accepts no liability for any loss arising from or in connection with the electronic transmission of (electronic) annual accounts and the digital filing thereof with the Chamber of Commerce.
4. Both the Client and the Contractor shall do or refrain from doing everything that may reasonably be expected of each of them to prevent the occurrence of the aforementioned risks.
5. Data extracts from the sender's computer systems constitute conclusive evidence of (the content of) the electronic communication sent by the sender until the recipient provides evidence to the contrary.
6. The provisions of Article L apply mutatis mutandis.

R. Protection of personal data

1. The Contractor may process personal data in the context of performing the Agreement.
2. In principle, where the Contractor processes personal data in the context of the Agreement, it acts as controller within the meaning of the GDPR and processes such data, among other things, in connection with (i) performance of the Agreement, (ii) compliance with statutory and professional obligations incumbent on it, including obligations under supervision and independence regulations, and (iii) pursuit of its legitimate interests, including quality control, improvement of its services, risk management and conducting a defence in legal proceedings.
3. In the context of the aforementioned legitimate interests, the Client accepts that the Contractor may use automated analysis methods and supporting technologies, including systems based on artificial intelligence (AI). The Contractor shall ensure that, when using such methods and technologies, appropriate safeguards are put in place to protect the rights and freedoms of data subjects, with due

observance of the applicable laws and regulations, including the GDPR and Regulation (EU) 2024/1689 on artificial intelligence, as well as internal governance and quality frameworks.

4. If and insofar as the Contractor processes personal data on behalf of or for the benefit of the Client as referred to in Article 4(8) GDPR in conjunction with Article 28(1) GDPR, the parties shall conclude a data processing agreement in respect of those processing operations and the Contractor shall therefore act as Processor.
5. The Client warrants the lawfulness of the provision of personal data to the Contractor and shall observe all obligations incumbent on it under the applicable privacy legislation, including informing data subjects about the provision of their personal data to the Contractor.
6. The Client indemnifies the Contractor against all loss, costs and fines that are directly or indirectly the result of the Client's failure to comply with the provisions of the previous paragraph.
7. The Client shall, insofar as reasonably required, cooperate with and provide information to the Contractor in order to enable the Contractor to comply with its obligations under the applicable privacy legislation, including obligations relating to requests from data subjects and notifications of personal data breaches.

S. Offering and provision of Online Service(s)

1. The Contractor may agree with the Client that the Client will use the Online Services offered by the Contractor. In that case, the Contractor shall provide the Online Service to the Client for the term of the Agreement. For this purpose, the Contractor shall provide the Client with the URL for access to the Application. If and insofar as applicable, the Contractor shall also provide the Client (for a fee) with a number of tokens and user names to be determined, with associated passwords, by means of which the Application may be used by the End Users. The Contractor shall manage the Application.
2. After payment of the amount due, the Client obtains a right to use the Application in order to operate it. In the event of late payment of the amount due, the Contractor may terminate this right of use immediately.
3. The Client may allow the Online Service to be used by End Users within its organisation only for the internal purposes of its organisation. The Client is not permitted to allow third parties to use the Online Service. All individual End Users must be created separately as users in the system.
4. The Contractor does not warrant the existence of a working point-to-point connection between the Client's systems and the Server. The Contractor has no influence over the Client's systems, the intervening infrastructure or the telecommunications facilities used.

5. Information on the measures for securing the information stored on the Server is available to the Client. End Users are deemed to use the available options for securing the information, insofar as these are not already enforced.
6. The Contractor has the right to adapt the Application from time to time in order to improve functionality and remedy errors. In that context, the Contractor has the right to install new versions of the Application to replace the existing version. The Contractor shall endeavour to resolve any errors in the Application, but cannot guarantee that all errors will be remedied. If an adaptation results in a change in functionality, the Contractor shall inform the Client thereof, where possible before the change. Because the Online Service is supplied to several clients, it is not possible to refrain from making a particular adaptation solely for the Client. The user documentation for the current version of the Application shall be available (possibly in electronic form). End Users always log in to the most recently made available version of the Application.
7. The Contractor does not guarantee full availability of the Application. The Contractor is not liable for the consequences of the temporary unavailability of the Application. The Contractor shall endeavour to remedy faults reported to it by the Client, unless the occurrence of the fault is attributable to the Client.
8. The Client shall check the processing results immediately after receipt and shall report any deficiencies to the Contractor in writing and in detail no later than two working days after receipt of the processing results. If the deficiencies are attributable to incorrect operation of the Application, the Client is entitled to repeat the relevant processing free of charge.
9. In respect of the use and maintenance of the Application, the Contractor may never be held liable for more or anything other than applies in the relationship between the Contractor and the supplier of the Application.

T. Conditions for using Online Service(s)

1. Before using the Online Service, the Client must itself check whether the regulations relevant to the Online Service have been incorporated into the Application, including the regulations that (i) apply to the remuneration of employees within the Client's organisation and (ii) apply in the event of incapacity for work of employees within the Client's organisation.
2. The End Users determine which data is processed and/or stored using the Online Service. The Contractor has no knowledge of that information. The Client is responsible for ensuring that such information is correct, lawful and does not infringe the rights of third parties. The Contractor accepts no liability whatsoever for information processed and/or stored using the Online Service. The Client indemnifies the Contractor against third-party claims based on the assertion that information processed and/or

stored by the Client or End Users using the Online Service is unlawful, or that the Client or an End User has otherwise acted unlawfully using the Online Service.

3. The Contractor is not responsible for the accuracy of the data entered or processed, or for compliance by End Users with the rules applicable at the Client regarding the relevant processing. Information incorrectly supplied by an End User can never be recognised as such by the Application and is consequently processed/stored incorrectly.
4. If the Contractor becomes aware that information processed and/or stored by End Users using the Online Service is unlawful, it shall act promptly to remove that information or make access to it impossible. Under no circumstances shall the Contractor be liable for loss arising from such action.
5. End Users are obliged to carefully follow the Contractor's instructions and directions relating to the use of the Application. If a particular act by an End User demonstrably jeopardises the proper functioning of the Application, the Contractor is entitled to deny that End User access to the Application or make such access impossible.
6. Without prejudice to the foregoing, the Client is fully responsible for managing End Users and the user accounts and authorisations assigned to them in relation to the Application.
7. This responsibility includes, among other things, creating, changing and deleting user accounts, as well as granting, changing and revoking access rights. In particular, the Client warrants that access rights of (former) employees, engaged third parties and other End Users are adjusted or revoked in good time.
8. The Contractor is not responsible for authorisation management within the Client's organisation and may rely on the assumption that any person who accesses the Application using valid login details is an End User authorised by the Client.

U. Maintenance of the Online Service(s)

The Contractor has the right to temporarily take the Online Service out of use for the purpose of maintaining, adapting or improving the Online Service. The Contractor shall never be liable to the Client for any compensation as a result of the Online Service being taken out of use in this way.

V. Fee for use of Online Service(s) and payment

1. The Client owes the Contractor a fee for use of the Online Service, to be invoiced after the end of each calendar month. If direct debit has been agreed in the Agreement, the Contractor shall collect the amount monthly in arrears. The amount of the fee for the Online Service is stated in the Agreement. Unless otherwise stated, the fees stated there are in euros and exclusive of turnover tax (VAT) and other levies

imposed by the government. Expenses incurred by the Contractor for the purpose of providing the Online Service shall be charged separately.

2. The Contractor is entitled, whether or not by automated means, to read out the data entered in user management and use it in order to calculate and invoice correctly.

W. Reservation of rights and retention in the case of Online Service(s)

1. Rights shall, where applicable, always be granted to the Client on the condition that the Client pays the agreed fees for them on time and in full.
2. The Contractor may retain the data, documents, data files and (interim) results received or generated in the context of this Agreement, despite an existing obligation to release them, until the Client has paid all amounts owed to the Contractor.

X. Risk of using the Online Service(s)

1. The Client bears the risk of loss of data, documents, data files and/or (interim) results occurring during or as a result of the use of the Online Service.
2. The Client bears the risk of selecting, using and applying the Application, any other software and data files, and the services to be provided by the Contractor, within its organisation, and is also responsible for control and security procedures and adequate system management.
3. If (tele)communications or other communication facilities are used in the performance of the Agreement, the Client is responsible for the correct choice and timely and adequate availability thereof, with the exception of facilities under the Contractor's direct management. The Contractor is never liable for loss or costs due to transmission errors, faults or unavailability of those facilities, unless the Client proves that such loss or costs are the result of intent or gross negligence on the part of the Contractor or its management.

Y. Governing law and choice of forum

1. All Agreements between the Client and the Contractor to which these general terms and conditions apply are governed by Dutch law.
2. All disputes connected with Agreements between the Client and the Contractor to which these general terms and conditions apply shall be settled by the competent court in the District of Overijssel, sitting in Almelo.
3. Notwithstanding the provisions of Y.2, the Client and the Contractor may choose another method of dispute resolution.
4. The provisions of Y.1, Y.2 and Y.3 shall not affect the Client's option to submit a dispute to the Disputes Board and/or to lodge a complaint with the designated complaints-handling body or bodies.

Z. Other provisions

1. If the Contractor performs work at the Client's premises, the Client shall provide a suitable workplace that complies with the statutory occupational health and safety standards and other applicable regulations relating to working conditions. In that case, the Client must ensure that the Contractor is provided with office space and other facilities which, in the Contractor's opinion, are necessary or useful for performing the Agreement and which meet all (statutory) requirements imposed on them. With regard to (computer) facilities made available, the Client is obliged to ensure continuity, including by means of adequate backup, security and virus control procedures.
2. The Client shall not employ or approach any of the Contractor's employees involved in performing the Work in order for them to enter into employment with the Client, whether temporarily or otherwise and whether directly or indirectly, or to perform work for the benefit of the Client, whether as employees or otherwise and whether directly or indirectly, during the term of the Agreement or any extension thereof and for 12 months thereafter.
3. Neither party is entitled to transfer the rights and obligations under the Agreement to a third party without the prior written consent of the other party.