

1. DEFINITIONS

The following definitions will apply within these General Terms & Conditions:

- a. *Client*: the natural person, legal person, partnership of individuals or enterprise issuing an Instruction to the Principal to perform Work.
- b. *Principal*: the legal person who has accepted the Instruction to perform the Work and who has confirmed that these General Terms & Conditions are applicable to the Instruction. All Agreements and/or Instructions are concluded exclusively with the Principal and are performed exclusively by the Principal, and the application of the provisions in Articles 7:404 and 7:407.2 of the Dutch Civil Code are hereby explicitly excluded in relation to the Principal. This applies even if the Client's explicit or tacit intention is that the Work should be performed by a particular individual or particular individuals.
- c. *Work*: all work for which instructions are provided or that is otherwise performed by the Principal. The previous provision applies in the broadest sense of the terms and in any event includes the Work specified in the order confirmation and also the Work for which the Client has issued the Instruction to the Principal.
- d. *Documents*: all information or data provided to the Principal by the Client, whether contained in tangible or intangible storage media or otherwise, including but not confined to paper, CD ROMs, hard disks, USB sticks, email and digital environments (which may be hosted by third parties), and all information or data produced or collated by the Principal in the context of performing the Agreement, whether or not contained on tangible or intangible storage media as described above, and all other information of any relevance to the performance or completion of the Agreement, whether or not contained on tangible or intangible storage media.
- e. *Instruction or Agreement*: all arrangements between the Client and the Principal for the performance of Work by the Principal for the Client, in accordance with the order confirmation or else based upon a request made by the Client to the Principal.

2. APPLICABILITY

1. These General Terms & Conditions apply to all tenders, quotations, Instructions, (legal) transactions and Agreements, however described, under which the Principal undertakes or will undertake to perform Work for the Client, along with all Work done by the Principal pursuant thereto.
2. Any deviations from or additions to these General Terms & Conditions will only be valid if they are explicitly agreed in writing, for instance in a further order confirmation or Agreement.
3. In the event that these General Terms & Conditions and the order confirmation contain any contradictory provisions, the conditions in the order confirmation will apply.
4. These General Terms & Conditions also apply to agreements between the Client and any third party associated with the Principal and brought in by the Principal with the Client's approval for the fulfilment of an Instruction.
5. The Principal explicitly rejects the application of any general conditions or procurement conditions used by the Client.

3. ESTABLISHMENT OF THE AGREEMENT

1. All Agreements will only come into effect and commence at the point when the order confirmation, signed by the Client, has been received back and signed by the Principal. The parties are free to prove the conclusion of the Agreement by other means.
2. The order confirmation is based on the information, data and/or Documents provided by the Client to the Principal. The order confirmation is deemed to be a complete and accurate reflection of the Agreement.
3. Every Agreement is entered into for an unspecified period unless it is implicit from the nature, content or scope of the Instruction that it has been entered into for a specified period.

4. CLIENT INFORMATION

1. The Client is obliged to provide the Principal with all information and Documents that the Principal considers necessary for the correct performance of the Agreement, in good time and in the format and manner desired by the Principal. The Principal shall determine what is meant by "the format and manner desired".
2. The Principal is entitled to suspend performance of the Agreement until the point when the Client has complied with the obligation specified in the previous paragraph.
3. The Principal is entitled at any time to investigate the Client's identity and reputation in appropriate cases.
4. The Client is required to inform the Principal immediately

regarding any facts and circumstances that are or may be significant in relation to the performance of the Instruction.

5. The Client warrants the accuracy, completeness and reliability of the information and Documents provided by the Client to the Principal, even if these originate from third parties. The Client indemnifies the Principal against loss caused by inaccurate or incomplete Documents.
6. Additional charges and additional fees arising from delays in the performance of the Instruction caused by non-provision, late provision or improper provision of the required information and/or Documents are the Client's responsibility.
7. If and to the extent that the Client so requires, the Documents that have been provided will be returned to it, subject to the provisions in article 15.

5. PERFORMANCE OF THE INSTRUCTION

1. The Principal will determine the manner in which the Instruction will be performed, and by whom. The Principal will take account, as far as possible, of any timely and responsible directions from the Client in connection with the performance of the Instruction.
2. The Principal will perform the Work to the best of its ability, acting as a careful professional. The Principal cannot, however, warrant the (timely) achievement of any intended result.
3. The Principal is entitled to arrange for specific Work to be done by an individual or third-party appointed by the Principal if this appears to be desirable in the Principal's opinion for the correct performance of the Instruction, without prior notification to or specific permission from the Client.
4. The Principal will perform the Instruction in accordance with the professional rules and rules of conduct to which it is subject. The Client will provide consistent and full cooperation for the obligations imposed on the Principal by the applicable professional rules and rules of conduct.
5. The Client is aware that, in terms of the applicable statutory and professional rules and otherwise, the Principal:
 - a. may be obliged to report certain transactions described in those statutory and professional rules to the authorities created by the government if they come to the Principal's attention during the performance of the Principal's Work;
 - b. will be obliged to make a report of fraud in certain situations;
 - c. may be obliged to investigate the Client (or the Client's identity).
6. A copy of the conduct and professional rules applicable to the Principal will be sent to the Client on request.
7. If the Client has opted for this, the Principal will perform its Work in accordance with the principles of what is termed 'Horizontal Supervision' by the Dutch Tax & Customs Authority.
8. Any time limits specified in the Instruction, within which the Work should be performed, are indicative only and are not fatal deadlines. This means that any failure to meet such a time limit will not amount to a culpable failure on the part of the Principal, and will thus not provide grounds for dissolution of the Agreement. Time limits within which the Work should be completed will only be regarded as fatal deadlines if this is explicitly agreed, in as many words, between the Client and the Principal.
9. The Principal will send Documents by email or ordinary post. If the Client so requests, Documents will be sent or carried in a manner that offers greater security in relation to prompt and complete delivery, at the Client's expense.

6. CONFIDENTIALITY AND EXCLUSIVITY

1. The Principal is obliged to observe confidentiality in relation to third parties who are not involved in the performance of the Instruction. This confidentiality relates to all information of a confidential nature provided to the Principal by the Client, as well as the results obtained from that information. This obligation of confidentiality does not apply insofar as any duty to disclose information is imposed on the Principal in terms of statutory or professional rules, including but not restricted to the reporting duty under the Prevention of Moneylaundering and Financing of Terrorism (Prevention) Act and other national or international legislation of similar purport, or insofar as the Client has released the Principal from the duty of confidentiality. Nor will this provision prevent any confidential and internal professional consultation within the Principal's (office) organisation, to the extent that the Principal regards this as necessary for prudent performance of the Instruction or prudent compliance with statutory or professional obligations.
2. The Principal shall be entitled to use numerical results obtained from the processing of information for statistical or comparable purposes, provided that such results cannot be traced back to an individual Client or individual clients.
3. The Principal is not entitled to use the information supplied

to it by the Client for any purpose other than that for which it was obtained, subject to the provisions of paragraph 2, or in the event that the Principal is acting for itself in any disciplinary, civil, administrative or criminal proceedings in which these documents may be of importance. If the Principal is designated as a joint perpetrator in connection with any misdemeanour or offence, it shall be entitled to publish the Client's Documents if such publication is necessary in the context of arguing the Principal's defence.

4. Unless explicit prior written permission has been obtained from the Client, the Principal is not permitted to publish or in any other way pass the contents of the Principal's advice, opinions or other pronouncements, in writing or otherwise, to third parties, except insofar as this is a direct consequence of the Instruction, or done in order to obtain an expert opinion on the Principal's Work in question, or done as a result of any statutory or professional duty incumbent on the Client, or if the Client is acting on its own behalf in disciplinary, civil or criminal proceedings.

7. INTELLECTUAL PROPERTY

1. The Principal reserves all rights in relation to intellectual products it uses or has used or developed in the context of performing the Instruction for the Client, insofar as these products can exist or be created in a legal sense.
2. The Client is explicitly prohibited from providing these products to third parties, duplicating, disclosing or exploiting them, including but not confined to computer programs, system designs, working methods, opinions, (model) contracts and other intellectual products, all in the broadest sense of the terms and whether not involving the hiring in of third parties.
3. The Client is not permitted to pass these products or any resources associated with them or any parts thereof to third parties, except in order to obtain an expert opinion concerning the Principal's Work. In any such case, the Client will impose its obligations under this article on any third parties it may hire.

8. FORCE MAJEURE

1. If the Principal is unable to fulfil its obligations under the Agreement, or to do so in time or properly, as a result of a circumstance for which it is not at fault – including but not confined to long-term disruptions in the computer network, broken cables, strikes or staff illness and other interruptions in the normal course of affairs within the Principal's (office) organisation – those obligations will be suspended until such time as the Principal is once again in a position to comply with them in the agreed manner.
2. The Client and the Principal are each entitled to cancel the Instruction in writing, in whole or in part and with immediate effect, in the event of a situation arising as specified in paragraph 1, without this resulting in any right to compensation.

9. FEES AND COSTS

1. The Principal is entitled to suspend the performance of its Work prior to commencement of the Work and at any interim stage, until the Client has made a reasonable payment to account for the Work to be done, as specified by the Principal, or has lodged security for this. Any payment to account made by the Client is in principle offset against the final invoice.
2. The Principal's fees do not depend on the results of the Work that is done and are due to the extent that the Principal has performed Work for the Client.
3. The Principal's fees may consist of a predetermined amount for each Instruction and/or may be calculated on the basis of tariffs for units of time worked by the Principal. In addition to fees, the outlay expenditure incurred by the Principal and fees charged by third parties hired in by the Principal will also be charged to the Client. All tariffs exclude VAT and other taxes imposed by the government.
4. If a fixed amount has been agreed for an Instruction, the Principal is entitled to charge an additional tariff for each unit of time worked, if and insofar as the work involved exceeds the Work contemplated in the relevant Instruction, and the Client will also then be due to pay such charges.
5. If wages and/or prices undergo a change after the finalisation of an Agreement but before the Instruction has been performed in full, the Principal will be entitled to adjust the agreed tariff accordingly, unless the Client and the Principal have made other arrangements regarding this.
6. The Principal's fees, plus any expenses and invoices from third parties who are hired, as necessary, and including any VAT due, will be charged to the Client on a monthly, quarterly or annual basis or after completion of the Work, depending on what is specified in this regard in the order confirmation.

10. PAYMENT

1. The Client must pay invoice amounts within 14 days after the date of the invoice, in euros, by means of a transfer into such bank account as the Principal may designate and, so far as the payment pertains to Work, without any right to discount or offset.
2. If the Client fails to pay within the time limit specified in paragraph 1 or any alternative agreed time limit, it will be in default by operation of law and the Principal will be entitled to charge the Client with statutory (trading) interest on the invoice amount from the due date until the date of full payment, with no requirement for further formal warning or notice of default, and all without prejudice to the Principal's further rights.
3. All costs arising from judicial or extra-judicial collection of the claim will be the Client's financial responsibility, including any excess of these costs above any judicial order for procedural costs. Extra-judicial costs amount to at least 15% of the outstanding balances, subject to an absolute minimum of €250.
4. If the Principal considers that the Client's financial position or payment history justifies it, the Principal will be entitled to demand from the Client that it should lodge (additional) security in such form as may be specified by the Principal. If the Client fails to lodge the required security, then the Principal will be entitled (without prejudice to its other rights) to suspend further performance of the Agreement immediately, at which point all sums due by the Client to the Principal, of whatever nature, will become immediately payable.
5. In the case of an Instruction issued jointly or if the Work is performed for persons or legal persons associated with the Client, the Clients or the associated persons or legal persons shall be jointly and severally liable for payment of the invoice amount plus any interest and costs that may be due.
6. If requested by the Principal, the Client will cooperate as required in order to facilitate electronic invoicing.

11. COMPLAINTS

1. All complaints in relation to the Work that is done and/or the invoice amount must be notified to the Principal in writing within 30 days after the date of issue of the documents or information about which the Client is complaining, or within 30 days after the discovery of the defect if the Client proves that it could not reasonably have discovered the defect earlier.
2. Complaints as specified in paragraph 1 will not suspend the Client's obligations to make payment, except to the extent that the Principal has indicated unconditionally that it regards the complaint as well-founded.
3. In cases of valid complaints, the Principal may choose between adjusting the fees that have been charged, improving or redoing the Work that has been rejected at no further cost, or refraining from (further) performance of the Work, in full or in part, in exchange for a proportionate restitution of any fees already paid by the Client.
4. The Client loses all rights associated with the complaint if the complaint is not submitted in time.

12. LIABILITY AND INDEMNIFICATION

1. The Principal is only liable to the Client for direct loss resulting directly from a culpable failure (or cohesive series of failures) in the performance of the Instruction. This liability is limited to the amount payable according to the Principal's liability insurer for the case in question, plus any excess payable by the Principal in terms of such insurance. If the liability insurer does not proceed to make a payment, even though the Principal's liability has been established, then the Principal's liability will in any event be limited to the fees charged for the performance of the Instruction. If the Instruction is a long-term contract, lasting for more than one year, then the amount specified above will be set at three times the amount of fees charged to the Client in the 12 months preceding the occurrence of the loss.
2. The Principal is not liable for:
 - a. losses sustained by the Client or third parties resulting from the provision of inaccurate or incomplete information or Documents by the Client to the Principal, or which are otherwise the result of acts or omissions by the Client;
 - b. losses sustained by the Client or third parties resulting from acts or omissions of support staff hired in by the Principal (not including the Principal's own staff), even if they work for an organisation affiliated to the Principal;
 - c. commercial, indirect or consequential losses sustained by the Client, including but not confined to suspension of the normal course of business within the Client's business.
3. The Principal is always entitled, if and so far as possible,

to reverse the loss sustained by the Client or to limit it by remedying or improving the defective product or opinion.

4. The Principal is not liable for damage to or destruction of Documents during transit or when being sent by post or otherwise, whether posted or transported by or on behalf of the Client, the Principal or third parties.
5. If requested by the Client, the Client and the Principal may communicate with each other by electronic means during the performance of the Agreement. The Client and the Principal are not liable to each other for any losses that might be sustained by one or other or both of them as a result of the use of electronic communication media, including but not confined to damage resulting from non-delivery or late delivery of electronic communications by third parties or by software/equipment used for the transmission, receipt or processing of electronic communications, the transmission of viruses, or the failure of telecommunication networks or other equipment required for electronic communication to work or work properly, except insofar as such loss is the result of intent or gross negligence. Both the Client and the Principal will do everything that might reasonably be required of them to prevent the occurrence of the said risks and refrain from doing anything that might incur said risks. The data extracts from the sender's computer system are conclusive evidence of (the contents of) the electronic communication sent by the sender, until such times as any evidence to the contrary is provided by the recipient.
6. If and insofar as the Client has entered into an Agreement with the Principal to the effect that the Client will gain access to the Principal's portal with the object of using the Principal's digital services, there are specific terms attached to online services, in addition to these General Conditions. These specific terms may be downloaded from the Principal's website.
7. The Client indemnifies the Principal against all claims by third parties that are directly or indirectly associated with the performance of the Instruction, and "third parties" in this context includes shareholders, directors, supervisory directors and personnel of the Client and of legal entities and businesses affiliated to the Client and others involved in the Client's organisation. The Client specifically indemnifies the Principal against claims by third parties for loss caused because the Client has provided inaccurate or incomplete information, data or Documents to the Principal, unless the Client demonstrates that the loss is not associated with any culpable act or omission on its part, or is caused by the intent or gross negligence of the Principal. The foregoing provision does not apply to Instructions for the investigation of annual financial statements as defined in Article 393, Book 2 of the Dutch Civil Code.
8. The Client indemnifies the Principal against all possible third-party claims in cases where the Principal is compelled by law and/or its professional rules to hand back the Instruction, and/or is compelled to cooperate with government bodies that are entitled to receive information (whether asked for or not) that the Principal has received from the Client or third parties during the performance of the Instruction.

13. PRESCRIPTION OF CLAIMS

1. Except as otherwise provided for in these General Terms & Conditions, rights to make claims and other powers of the Client of whatever nature, including those against the Principal in connection with the Principal's performance of the Work, shall prescribe in any event after one year.
2. The one-year time limit specified in paragraph 1 commences at the point when the Client found out or reasonably ought to have found out about the existence of the said rights and powers.
3. The time limit specified in paragraph 1 pertains to the possibility of filing a claim with the appropriate body or bodies.

14. CANCELLATION

1. The Client and the Principal may cancel the Agreement at any time, without observing any notice period. If the Agreement ends before the Instruction has been completed, the Client will be due to pay fees in accordance with the hours of Work performed for the Client, as billed by the Principal.
2. Notice of termination must be given in writing.
3. If the Client proceeds to terminate the Agreement, including at an interim stage, the Principal shall be entitled to payment for any loss from wasted allocation of staff that has occurred and that can be proved and also entitled to payment of additional costs that the Principal has already incurred and costs arising from the cancellation of any third parties who have been hired in.
4. If the Client proceeds to terminate the Agreement, including at an interim stage, the Client shall be entitled to receive cooperation from the Principal in transferring the work

to third parties unless there has been intent or gross negligence on the part of the Client, so that the Principal does not regard itself as being required to proceed with the cancellation. It is a precondition for the cooperation specified in this paragraph that the Client has paid all underlying and outstanding payments to account and bills.

15. RIGHT OF SUSPENSION

1. The Principal is entitled to suspend fulfilment of all its obligations, including the surrender of Documents or other items to the Client or third parties, until such time as all payable claims against the Client have been fully settled.
2. The Principal may only refuse to surrender Documents after having carefully considered the parties' respective interests.

16. OTHER PROVISIONS

1. If the Principal performs Work at the Client's premises, the Client must provide a suitable workplace that complies with statutory standards for occupational health and other statutory requirements for working conditions. The Client must ensure in such cases that the Principal is provided with office accommodation and other facilities that the Principal considers to be necessary or useful for performing the Instruction and which meet the (statutory) requirements imposed. The Client is liable for losses or costs incurred by the Principal and caused by unsafe situations within the Client's business or organisation. In relation to the facilities (including computer facilities) that are made available, the Client is obliged to ensure continuous performance, including by means of adequate back-up, security and anti-virus procedures.
2. The Client shall not accept or approach any employee(s) involved in the performance of the Work with a view to employing him or them, directly or indirectly and temporarily or otherwise, or having him or them do work directly or indirectly for the Client, independently or for wages, during the term of the Agreement or any extension thereof and during the 12 (twelve) months thereafter, on pain of forfeiting, without judicial intervention, an immediately payable penalty equivalent to three month's gross salary of the employee(s) in question.

17. RECTIFICATION PROVISIONS

1. If any provision in these General Terms & Conditions or the underlying Agreement proves to be void and/or invalid and/or unenforceable as a result of any statutory provision, judicial pronouncement or otherwise, this will have no impact whatsoever on the validity of the remaining provisions in these General Terms & Conditions or in the underlying Agreement.
2. If any provision in these General Terms & Conditions or the underlying Instruction or Agreement proves to be void for one of the reasons specified in the previous paragraph but would have been valid if it had had a more restricted scope or purport, then this provision shall nevertheless continue to be applicable with the greatest possible scope or purport at which it is still valid.
3. Without prejudice to the provisions in paragraph 2, the parties may consult if they wish in order to agree upon new provisions to replace the relevant void or unenforceable provisions. The new provisions will in such cases coincide as far as possible with the intent and scope of the void or unenforceable provisions.
4. If the Client is a natural person and not (or no longer) trading in the exercise of a profession or business, and if one or more of the provisions in these General Terms & Conditions proves to be void and/or invalid and/or unenforceable because of a statutory provision for the protection of that natural person, then the provisions in question will be deemed not to apply to the Client and to be replaced by provisions that respect the (consumer) protection to which the Client is entitled.

18. GOVERNING LAW AND CHOICE OF FORUM

1. The law of the Netherlands applies to all Agreements between the Client and the Principal that are subject to these General Terms & Conditions.
2. All disputes that cannot be resolved by mutual consultation and that are connected with Agreements between the Client and the Principal that are subject to these General Terms & Conditions shall be submitted to the exclusive jurisdiction of the competent judge at the District Court within whose jurisdiction the Principal's place of business is situated.