

General Sales Conditions of Fiscal Rep B.V.

1. Definitions

- 1.1. Client: The natural person or legal entity who assigns Service Provider to provide services or the legal successor of this natural person or legal entity. Client is used in the singular and in the plural sense.
- 1.2. Service Provider: Fiscal Rep B.V. Fiscal Rep B.V. considers all assignments given to her as her assignments, also in case the intention is, implicitly or explicitly, that a specific person executes the assignment. Art. 7:404 BW and art. 7: 407 paragraphs 2 BW (Dutch Civil Law) are excluded.
- 1.3. Parties: The Client and the Service Provider.
- 1.4. Conditions: These general sales conditions.
- 1.5. Assignment(s): The services Client has requested, either in writing or verbally, to be executed. The previous sentence is to be understood in a broad perspective but includes in any case the services as described in contracts.
- 1.6. Offer: The proposition made by Service Provider to provide services.
- 1.7. Contract(s): A written agreement between Client and Service Provider regarding the Assignment(s). Verbal agreements can be made but must be confirmed in writing to be valid.
- 1.8. Work Materials: All the information provided by Client to Service Provider including, but not limited to, papers, documents information on electronic or other data carriers which have been provided by Client to Service Provider as well as all the reports, papers and documents including information on electronic or other data carriers that have been produced by Service Provider in order to execute the Assignment.
- 1.9. Tools: All methods and tools used by Service Provider to execute the Assignment including, but not limited to, software, systems design, (work)methods, written advise, (model)contracts, spreadsheet models.

2. Applicability

- 2.1. These Conditions apply to all offers and Contracts of Service Provider, including all the services offered and/or provided. These Conditions can also be invoked regarding third parties that have been involved by Service Provider to execute the Assignment(s).
- 2.2. Terms and conditions that deviate from the clauses in these Conditions are only applicable if they have been agreed in writing.
- 2.3. In case one or more clauses in these Conditions are void or are nullified, the remaining clauses in these Conditions remain applicable.
- 2.4. Service Provider does not accept general sales conditions of Client.

3. Contract preparation and duration

- 3.1. Offers are valid for a period of 30 days.
- 3.2. A Contract is established when the agreed version of the Contract has been duly signed by Parties.
- 3.3. Offers and Contracts are based on the most recent information provided by Client to Service Provider. The Contract is therefore considered a correct and complete reflection of the agreements made.

- 3.4. Contracts are valid for an indefinite period unless parties agree otherwise in the Contract.

4. Obligations of the Client

- 4.1. Client assures that all Work Materials which are needed by Service Provider for the correct execution of the Assignment, are timely available in a form and a way that Service Provider requests.
- 4.2. Client informs Service Provider in a timely way of (changes in) all other information which is relevant for the execution or completion of the Assignment, including changes in legal status, complete contact information and bank references.
- 4.3. Client guarantees the correctness, completeness and reliability of the Work Materials that are provided to Service Provider, also in case these have been provided by a third party.
- 4.4. Damages, fines, additional costs and fees, resulting from incorrect or untimely availability of Work Materials and other information will be borne by Client.
- 4.5. Client is obliged to keep a complete and correct copy of all Work Materials provided to Service Provider.
- 4.6. In case Client does not provide the Work Materials and other information required to correctly execute the Assignment, Service Provider is entitled to suspend the execution of the Assignment.
- 4.7. After completion of the Assignment and on request of the Client, except for what is stated below under 4.8, Service Provider will return the Work Materials to Client. The right of Client to claim the release of Work Materials expires two years after completion of the Assignment.
- 4.8. In case Dutch law and regulations require Service Provider to store Work Materials or other information during a certain period, Service Provider will comply. During that period Client cannot claim the release of the stored Work Materials and other information. In case Client claims the release before the end of this period, the Work Materials and other information will be released to Client at the end of the period. In case Client does not make such a claim before the end of this period, the Work Materials and other information will be destroyed at the end of the period.
- 4.9. In case it is necessary to use the premises and facilities of Client in order to execute the Assignment, Client will provide access and facilitate use without costs to Service Provider.

5. Execution of the Assignment

- 5.1. Service Provider executes the Assignment in full compliance with applicable legislation and in full compliance with applicable professional and other codes of conduct.
- 5.2. Service Provider executes the Assignment according to professional standards.
- 5.3. Service Provider is free to determine the method and way in which the Assignment is executed, including the person(s) that are designated to do so. When possible, Service Provider will consider requests and directions from Client concerning the

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- execution of the Assignment. In case Service Provider cannot comply with such requests and directions from Client and Client insists on compliance, Service Provider is entitled to terminate the Contract, without any liability and obligation to pay damages.
- 5.4. Service Provider has the right to use third party services to execute (parts of) the Assignment when deemed necessary to obtain the required results.
- 5.5. In case Client must make an advance payment and/or make available certain Work Materials, the available period to execute the assignment does not start until such payment has been received and/or the Work Materials have been made available. When because of such causes statutory deadlines are not met, Service Provider cannot be held liable for damages.
- 5.6. Except for what was stated in 5.5, Service Provider will respect any statutory periods and deadlines that apply to the Assignment.
- 5.7. Communication between Parties by electronic means is explicitly allowed.
- 6. Secrecy, confidentiality and exclusivity**
- 6.1. Unless legal obligations or binding professional codes oblige Service Provider to disclose information, Service Provider is obliged to maintain secrecy with respect to all third parties that are not involved in the execution of the Assignment. This secrecy concerns all confidential information that is, or becomes, available during the Assignment.
- 6.2. Service Provider is not allowed to use Work Materials or other information provided by Client for any other purpose than the Assignment unless such Work Materials or other information are required in legal procedures whereby Service Provider is party on its own behalf.
- 7. Intellectual property**
- 7.1. Service Provider retains all intellectual property rights to any Tool that Service Provider has developed in the past or develops during the Assignment. The Contract with Client does not include in any way the transfer of such intellectual property rights.
- 7.2. Client has, when needed for the Assignment, the right to use the Tools. Client is explicitly prohibited from multiplying, rendering public or exploits the Tools.
- 8. Fees and costs of services**
- 8.1. Fees of Service Provider consist either of a fixed amount per time period (year, month) or are established based on real time spent.
- 8.2. Fees are exclusive of third-party costs (out of pocket expenses), VAT and other applicable taxes or levies.
- 8.3. General costs, such as but not limited to, costs of travel and lodging, communication, use of data storage facilities, are not included in the fees and will be separately specified and charged.
- 8.4. Fees and other costs, including VAT and other applicable taxes and/or levies, will be charged monthly.
- 8.5. During the period of the Contract, Service Provider has the right to annually adjust rates in case a

change occurs in the underlying wage and cost level (inflation correction).

9. Payment of fees and costs of services

- 9.1. Payment terms for invoices of Service Provider are 14 days counting from the date on the invoice unless otherwise agreed in the contract. Client has no right to suspend, reduce or to apply clearing for whatever reason.
- 9.2. When Client does not pay within this period, Client is considered to default on payments without further notice. Service Provider has the right to charge an interest over the outstanding amount, counting from the due date to the date of payment, of 0.5% per week.
- 9.3. All reasonable judicial or extrajudicial costs that will arise to collect the payments will be borne by Client.
- 9.4. When two or more natural persons and/or legal entities are as Client party to the Contract with Service Provider, each of these Parties is individually liable for payment of the full amount that is due to Service Provider, independently of the name that was used on the invoice.

10. Advances and payment of advances for import duties and/or VAT

- 10.1. When import duties and/or VAT must be paid, Service Provider will make an estimate of the amount that is expected to be paid and request Client to transfer this amount in advance of the payment date. Requested advances have to be received by Service Provider in full, at the latest 3 working days before the payment date.
- 10.2. In case relatively small sums of import duties and/or VAT must be paid, Service Provider may choose, at its sole discretion, to make these payments on behalf of the Client when such is required to ascertain a payment date will not be missed.
- 10.3. Advance payment of sums by Service Provider such as stated under 10.2 are and will not become an obligation of Service Provider.
- 10.4. Client will receive an invoice labelled 'Payment request - invoice', specifying the transaction concerned, the sum paid and the amount to be settled. Payment terms on these invoices are 'immediate payment', the reference date being the date on the invoice.
- 10.5. On payments advanced by Service Provider, 3% provision will be charged.

11. Transfer of funds

- 11.1. All sums paid to Service Provider, such as, but not limited to, invoiced amounts (art. 8-9), advances (art. 10) or deposits (art. 11), must be received in Euro on the bank account of Service Provider in the amount that was invoiced or requested. All costs related to the bank transfer of funds, of whatever nature, including, but not limited to, costs charged by banks or other intermediaries and exchange rate effects, are the responsibility of the Client.
- 11.2. With reference to 11.1, in case payment differences occur, with respect to the invoiced amount, Service Provider will discuss with Client to determine a solution. In case no agreement can be reached, Service Provider has the right to periodically settle

the payment difference by sending an invoice as mentioned in art. 10.4, including justification of the amount to be settled. Service Provider also may choose to apply an additional charge (administration costs) to invoices in order to cover regularly recurring costs which cause such payment differences.

12. Complaints

- 12.1. Complaints regarding deficiencies in the execution of the Assignment, and/or the invoice, must be addressed in writing to Service Provider within 30 days after the date the Work Materials about which Client complaints were sent to Client. In case Client discovers the deficiency that is the object of the claim at a later moment, the period of 30 days is counted from the date of discovery provided Client proves that the deficiency could not reasonably have been discovered at an earlier moment (art.6:89 BW, Dutch Civil Law)
- 12.2. Complaints as referred to in 12.1 do not suspend the payment obligations of Client.
- 12.3. In case of a justified claim, according to the judgment of Service Provider, Service Provider has the options of adjustment of the fees or correction of the deficiency without costs to Client.

13. Termination

- 13.1. When Client and Service Provider have agreed to a fixed period for the Contract, neither has the right to terminate the Contract before the end of that period. When a fixed period as indicated in 3.4 has been agreed, the Contract ends at the end of that period.
- 13.2. When no fixed period for the Contract has been agreed and unless otherwise agreed in the contract, Parties have the right to terminate the agreement in writing at any time with a notice period of 3 months, unless legal or other requirements dictate a longer period. In the latter case parties agree on a reasonable notice period.
- 13.3. In case of insolvency or termination of activities of one of the Parties, the other Party has the right to terminate the Contract.
- 13.4. Service Provider retains in all cases the right to receive payments of fees and other costs due or incurred up to the moment of termination of the Contract.
- 13.5. Service Provider has the right to charge to Client all costs required for terminating the Contract and finalizing the Contract obligations according to legal requirements, once the Contract has been terminated.
- 13.6. Upon termination of the Contract, Client ceases the use of all Tools unless Parties agree otherwise in writing.

14. Liability

- 14.1. Service Provider will not be liable for any duties, levies, taxes or excise including fines resulting from services rendered to Client unless 14.2 applies.
- 14.2. When Client has demonstrably suffered damages due to mistakes during the execution of the Assignment that can be attributed to Service Provider, the liability of Service Provider is limited to the applicable fine occurring per incident.

- 14.3. Service Provider cannot be held liable for damages that are suffered by Client due to the fact that Client or third parties that were not engaged by Service Provider have provided Service Provider with wrong or incomplete information.
- 14.4. Service Provider cannot be held liable for damages that Client suffers because of the use of official, written but wrong information received from the competent authorities. Service Provider considers such information as correct and executes the Assignment based on that information.
- 14.5. Client shall hold harmless and indemnify Service Provider against claims from third parties for damages due to the fact that Client or third parties that were not engaged by Service Provider, have provided Service Provider with wrong or incomplete information.
- 14.6. Service Provider is not liable for damages suffered by Client as a consequence of the use of electronic means of communication such as, but not limited to, damage due to non-delivery or delays of delivery of electronic communication, interception or manipulation of electronic communication by third parties, due to software/hardware used for transmission, reception or processing of electronic communication, due to infection by viruses, poorly or non-functioning telecommunication networks or other required resources for telecommunication, provided the damage is not caused by deliberate or deliberate reckless behavior of Service Provider. Data records from the computer systems of Service Provider provide compelling evidence about the content of the electronic communication that was sent by Service Provider unless Client can prove otherwise.
- 14.7. Service Provider is not liable for destruction or damages to Work Materials during transport or shipment by postal services, independent of the fact whether transport or shipment was initiated by Service Provider, Client or third parties. Service Provider has at all times the right, if and when possible, to repair the damage for the Client.
- 14.8. Service Provider is in no case liable for indirect, consequential or collateral damages.

15. Expiration of rights

- 15.1. Unless otherwise determined in these Conditions, all claims and other rights of Client against Service Provider related to the execution of the Assignment, expire after a period of 2 year after the moment Client became aware or could reasonable be aware of the existence of such claims and rights.

16. Language and communication

- 16.1. The working languages in all documents from Service Provider are English and Dutch. Specifically, all invoices (art. 8-9), request for advances (art. 10) or deposits (art. 11), will be stated in the English or the Dutch language.
- 16.2. Documents not stated in the English language not originating from Service Provider, will not be translated by Service Provider. When Clients so requests, Service Provider will prepare a summarized translation of documents originating from Dutch authorities.

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16.3. All documents, including all invoices, originating from Service Provider, will be sent by electronic mail.

17. Law and jurisdiction

17.1. All Contracts between Service Provider and Client are governed by Dutch law and shall be subject to the exclusive jurisdiction of the court in Amsterdam.