

**General Terms and Conditions
Consilio Tax & Law**

Article 1. DEFINITIONS

The capitalized definitions have the following meanings for the purposes of these general terms and conditions:

- Client:** The natural person or legal entity that has instructed the Contractor to perform Work;
- Contractor:** The (administration and advice) practice that concludes the Agreement and applies these general terms and conditions. The Agreement shall be accepted and performed by the Contractor, not by or on behalf of an individual Employee, regardless of whether the Client has expressly or tacitly granted the Assignment with a view to its execution by a particular Employee or certain Employees. Articles 7:404, 7:407(2) and 7:409 of the Dutch Civil Code are expressly excluded from application;
- Work:** All activities to be carried out by the Contractor on behalf of the Client for which an order has been given and which have been accepted by the Contractor, as well as all activities resulting therefrom for the Contractor;
- Agreement:** The contract for services, under which the Contractor undertakes to perform Activities vis-à-vis the Client;
- Modest:** All information and/or data made available to the Contractor by the Client, orally or in writing, whether or not contained on (im)material carriers, including - but not limited to - paper, CD-ROMs, hard disks, e-mail and digital environments, whether or not housed with third parties, as well as all data produced or collected by the Contractor in the context of the performance of the Agreement, whether or not contained on (im)material carriers, including - but not limited to - paper, CD-ROMs, hard disks, e-mail and digital environments, whether or not housed with third parties, as well as all other information of any relevance to the execution or completion of the Agreement, whether or not contained on (im)material carriers;
- Employee:** A natural person employed by or associated with the Contractor, whether or not on the basis of an employment contract.

Article 2. APPLICABILITY

2.1 These general terms and conditions apply to: all offers, quotations, assignments, legal relationships and agreements, by whatever name, whereby the Contractor undertakes/will undertake to perform Activities for the Client, as well as to all Activities arising therefrom for the Contractor.

2.2 Deviations from and additions to these general terms and conditions are only valid if they have been expressly agreed in writing in, for example, a (written) agreement or order confirmation.

2.3 In the event that these general terms and conditions and the order confirmation contain mutually contradictory terms and conditions, the terms and conditions included in the order confirmation shall apply.

2.4 The applicability of the Client's general terms and conditions is expressly rejected by the Contractor.

2.5 The Agreement, together with these general terms and conditions, sets out the complete agreements between the Client and the Contractor with regard to the Activities for which the Agreement has been concluded. All agreements previously made between the parties or proposals made in this regard will lapse.

Article 3. COMMISSION

3.1 All assignments are, with the exception of art. 7:404 of the Dutch Civil Code and art. 7:407 1id 2 of the Dutch Civil Code,

exclusively accepted and carried out by Consilio Tax & Law This means, among other things, that the assignment is given to Consilio Tax & Law as such, with a view to observation in the event of holidays, illness, etc. Furthermore, the joint and several liability of the partners of the Contractor is excluded . Nevertheless, personal service is paramount.

3.2 Contractor will observe the care of a good contractor in the execution of the assignments given to it, in the execution of all work and in the selection of auxiliary persons and third parties. The Client agrees that the handling person, in the context of mutual agreement between the Employees from Contractor, discloses details about his/her case.

3.3 In the event that an assignment is given by a natural person on behalf of a legal entity, this natural person is also a private client. If this natural person can be regarded as the (co-)policymaker of this legal entity. In the event of non-payment by the legal entity, the natural person acting on behalf of the legal entity is personally liable for the payment of the invoice, regardless of whether it is made in the name of the legal entity or in the name of the client as a natural person, whether or not at the request of the client.

Article 4. COMMENCEMENT AND DURATION OF THE AGREEMENT

4.1 The Agreement is concluded and commences at the moment that the order confirmation signed by the Client has been received back by the Contractor.

4.2 The parties are free to prove the conclusion of the Agreement by other means.

4.3 The Agreement is entered into for an indefinite period of time, unless it follows from the nature or purport of the assignment that it has been entered into for a definite period of time.

Article 5. CLIENT DETAILS

5.1 The Client is obliged to make all Documents that the Contractor deems necessary for the correct execution of the Assignment granted, (a) in the desired form, (b) in the desired manner and (c) available to the Contractor in a timely manner. The Contractor shall determine what is to be understood by the desired form, manner and in a timely manner.

5.2 The Client guarantees the correctness and reliability of the Documents provided by the Client, even if they originate from third parties, insofar as the nature of the Assignment does not dictate otherwise.

5.3 The Contractor has the right to suspend the execution of the Assignment until such time as the Client has fulfilled the obligations referred to in the first and second paragraphs.

5.4 The additional costs and extra hours incurred by the Contractor, as well as the other damage incurred by the Contractor, as a result of the Client's failure to provide, or not timely or properly provide, the Additional Costs and extra hours incurred by the Contractor, as well as the other damage incurred by the Contractor, are at the expense and risk of the Client.

5.5 At the first request of the Client, the Contractor will return the original Documents provided by the Client to the Client.

Article 6. EXECUTION OF THE ASSIGNMENT

6.1 The Contractor will perform the Agreement to the best of its ability and with due observance of the applicable laws and (professional) regulations.

6.2 The Contractor shall determine the manner in which the Agreement is to be performed and by which Employee(s).

6.3 The Contractor has the right to have Work carried out by a third party to be designated by the Contractor.

6.4 If a term/date has been agreed between the Client and the Contractor within which the Assignment must be carried out and the Client fails to: (a) make an advance payment - if agreed - or (b) make the necessary Documents available in a timely, complete, in the desired form and in the desired manner, the Client and the Contractor will consult about a new term/date within which the Assignment must be performed.

6.5 Deadlines within which the Activities must be completed are only to be regarded as a strict deadline if this has been expressly agreed between the Client and the Contractor in so many words.

Article 7. (PROFESSIONAL) REGULATIONS

7.1 The Client shall always and fully cooperate with the Contractor's obligations arising from the applicable laws and (professional) regulations.

7.2 The Client is aware that the Contractor – among other things, but not limited to – the following:

a. may be obliged, on the basis of applicable laws and (professional) regulations, to report certain transactions described in those laws and (professional) regulations and made known during the performance of its Activities to the authorities established by the government for this purpose;

b. on the basis of applicable laws and (professional) regulations, in certain situations you will have to file a fraud report;

c. may be required by applicable laws and (professional) regulations to conduct an investigation into the (identity of) the Client.

7.3 The Contractor excludes any liability for damage incurred by the Client as a result of the Contractor's compliance with the laws and (professional) regulations applicable to it.

Article 8. CONFIDENTIALITY AND EXCLUSIVITY

8.1 The Contractor is, subject to obligations imposed on it by law to disclose certain information, obliged to maintain confidentiality vis-à-vis third parties who are not involved in the execution of the Assignment. This confidentiality concerns all information of a confidential nature that has been made available to it by the Client and the results obtained through the processing thereof. However, an exception to this will be made in the event that the Contractor or an Employee acts on its own behalf in disciplinary, civil or criminal proceedings in which this information may be relevant.

8.2 The Contractor is entitled to use the numerical results obtained after processing, provided that these results cannot be traced back to the individual Client, for statistical or comparative purposes.

Article 9. INTELLECTUAL

9.1 The performance of the Agreement by the Contractor does not imply the transfer of intellectual property rights vested in the Contractor. All intellectual property rights arising during, or arising from, the performance of the Agreement belong to the Contractor.

9.2 The Client is expressly prohibited from reproducing the products in which the Contractor's intellectual property rights are contained, or products that are subject to intellectual property rights with regard to the use of which the Contractor has acquired rights of use - including in this context in any case, but not exclusively: computer programs, system designs, working methods, advice, (model) contracts, templates, macros and other intellectual products, to disclose or exploit it.

9.3 The Client is not permitted to hand over the products referred to in the second paragraph to third parties without the Contractor's prior written consent, other than in order to obtain an expert opinion on the performance of the Activities by the Contractor. In that case, the Client will impose its obligations under this article on the third parties engaged by it.

Article 10. FORCE MAJEURE

10.1 If the parties are unable to fulfil their obligations under the Agreement, or are unable to do so in a timely manner or properly, as a result of force majeure within the meaning of Article 6:75 of the Dutch Civil Code, these obligations will be suspended until such time as the parties are still able to fulfil them in the agreed manner.

10.2 In the event that the situation referred to in the first paragraph occurs, the parties have the right to terminate the Agreement in whole or in part and with immediate effect in writing, without any right to compensation.

Article 11. FEE

11.1 The Contractor's fee consists of a predetermined amount or is calculated on the basis of rates per unit of time worked by the Contractor and is payable as and to the extent that the Contractor has performed Activities for the Client. If a fixed amount has been agreed, the Client will also be obliged to pay the Contractor a rate per unit of time worked, if and insofar as the work exceeds the Activities provided for in the Agreement.

11.2 The fee does not depend on the outcome of the assignment awarded.

11.3 In addition to the fee, the expenses incurred by the Contractor and the invoices of third parties engaged by the Contractor will be charged to the Client.

11.4 The Contractor has the right to request an advance payment from the Client.

11.5 If, after the conclusion of the Agreement, but before the Assignment has been fully executed, fees or prices undergo a change, the Contractor is entitled to adjust the agreed rate accordingly.

11.6 The fee, if necessary increased by advances and invoices from third parties engaged and expenses incurred, will be charged to the Client on a monthly, quarterly or annual basis, at the discretion of the Contractor. The Contractor is at all times entitled to change a frequency of invoices once chosen.

11.7 Estimates of the fees for the Activities must be provided in writing and expressly and are non-binding and non-binding.

Article 12. PAYMENT

12.1 Payment by the Client of the amounts owed to the Contractor must take place within fourteen days of the invoice date, without the Client being entitled to any deduction, discount or set-

off, unless the Client and the Contractor have made other arrangements in this regard. The day of payment is the day on which the amount due is credited to the Contractor's account.

12.2 If the Client has not paid within the (fatal) period referred to in the first paragraph, the Client will be in default by operation of law and the Contractor will be entitled to charge the contractual interest of three percent per quarter from that moment on.

If the Client is in default, all claims of the Contractor under the Agreement are immediately due and payable.

12.3 If the Client has not paid within the period referred to in the first paragraph, the Client will be obliged to reimburse all judicial and extrajudicial (collection) costs incurred by the Contractor. The extrajudicial costs are set at a minimum of 15% (in words: fifteen percent) of the amount to be claimed, with a minimum of €250,-(in words: two hundred and fifty euros). The reimbursement of the costs incurred is not limited to any order for costs determined by the court.

12.4 Payments made by the Client will always first be used to settle all interest and costs due and then to settle invoices that have been outstanding for the longest time, even if the Client states that the payment relates to a later invoice.

12.5 In the event of a jointly issued Assignment, the Client and each are jointly and severally liable to the Contractor for the payment of the invoice amount and the interest(s) and costs owed. If the Contractor performs Activities for the Client belonging to a group or partnership, all entities belonging to that group or partnership will be jointly and severally liable to the Contractor for the payment of the invoice amount and the interest(s) and costs owed.

12.6 If, in the opinion of the Contractor, the financial position or the payment behaviour of the Client gives cause to do so, or if the Client fails to pay an advance or an invoice within the payment term set for this purpose, the Contractor is entitled to require the Client to immediately provide (additional) security in a form to be determined by the Contractor. If the Client fails to provide the required security, the Contractor is entitled, without prejudice to its other rights, to immediately suspend the further execution of the agreement and all that the Client owes to the Contractor for whatever reason is immediately due and payable.

Article 13. COMPLAINT

13.1 A complaint or complaint with regard to the Activities and/or the invoice amount must be made known to the Contractor in writing within fourteen days of the date on which the invoice, the documents or the information about which the Client is complaining, or within fourteen days after the discovery of the defect, provided that the Client demonstrates that it could not reasonably have discovered the defect earlier, on pain of forfeiture of legal action.

13.2 A complaint or complaint as referred to in paragraph 1 does not suspend the Client's payment obligation.

Article 14. LIABILITY AND INDEMNITIES

14.1 The Contractor is not liable for any damage suffered by the Client as a result of the Client providing the Contractor with incorrect or incomplete Documents.

14.2 The Contractor is not liable for any consequential loss, trading loss or indirect damage resulting from the Contractor's failure to perform, or not to perform properly or on time.

14.3 The Contractor is only liable to the Client for damage that is the direct result of a (coherent series of) attributable shortcoming(s) in the performance of the Assignment. This liability is limited to the amount of the fee charged for the performance of the Assignment. If the Assignment concerns a

continuing performance agreement with a term of more than one year, the amount referred to above will be set at three times the amount of the fee charged to the Client in the twelve months prior to the occurrence of the damage for the specific work performed under the assignment from which the errors arise.

14.4 If, for whatever reason, limitation of liability (in law) does not stand, the Contractor's liability is in any case limited to the amount that is paid out for the case in question according to the Contractor's liability insurer, plus any excess to be borne by the Contractor under the insurance.

14.5 The limitations of liability included in this article do not apply if and to the extent that there is intent, gross negligence or deliberate recklessness on the part of the Contractor.

14.6 The Client is obliged to take measures to limit damages.

14.7 The Contractor is not liable for damage to or destruction of Documents during transport or during sending by post, regardless of whether the transport or dispatch is carried out by or on behalf of the Client, the Contractor or third parties.

14.8 Employees of the Contractor are not authorized to acknowledge liability for the damage referred to in this article in any way whatsoever on behalf of the Contractor.

14.9 The Client indemnifies the Contractor against claims from third parties for damage caused by the Client not providing the Contractor with any Documents, incorrect or incomplete Documents.

14.10 The Client indemnifies the Contractor against claims from third parties (including Employees of the Contractor and third parties engaged by the Contractor) who suffer damage in connection with the performance of the Assignment as a result of the Client's acts or omissions or of unsafe situations in its company or organisation.

14.11 In the event that an assignment is given by more than 1 person, each of them is jointly and severally liable for the amounts owed to MAG under that assignment.

14.12 In the event that an assignment is given by a natural person on behalf of a legal entity, this natural person is also a private client, if this natural person can be regarded as the (co-)policymaker of this legal entity. In the event of non-payment by the legal entity, the natural person acting on behalf of the legal entity is personally liable for the payment of the invoice, regardless of whether it is made in the name of the legal entity, whether or not at the request of the Client, or in the name of the Client as a natural person.

Article 15. TERMINATION

15.1 The Client and the Contractor may terminate the Agreement (prematurely) at any time without observing a notice period. If the agreement ends before the Assignment has been completed, the Client will owe the fee in accordance with the hours specified by the Contractor for Activities performed for the benefit of the Client. For Clients with a fixed price agreement, the agreement must be terminated before 1 November of the current year per calendar year.

15.2 Notice of termination must be made in writing.

15.3 If the Client has terminated (prematurely), the Contractor will be entitled to compensation for the occupancy loss incurred on its side and to be made plausible, as well as compensation for additional costs that the Contractor has already incurred and costs arising from any cancellation of third parties engaged (such as - among other things - any costs relating to, among other things, - adoption).

15.4 If the Contractor has terminated (prematurely), the Client is entitled to the Contractor's cooperation in the transfer of work to third parties, unless there is intent or deliberate recklessness on the part of the Client as a result of which the Contractor is forced to terminate the contract. A

condition for the right to cooperation as stipulated in this paragraph is that the Client has paid all underlying outstanding advances or all invoices.

Article 16. RIGHT OF SUSPENSION

16.1 After careful consideration of interests, the Contractor is entitled to suspend the fulfilment of all its obligations, including the delivery of Documents or other items to the Client or third parties, until such time as all due and payable claims against the Client have been paid in full.

16.2 The first paragraph does not apply with regard to Documents of the Client that have not (yet) been processed by the Contractor.

16.3 The Contractor shall not be liable for any damage suffered by the Client as a result of the delayed completion of Activities caused by the suspension.

Article 17. EXPIRY PERIOD

Insofar as these general terms and conditions do not stipulate otherwise, the Client's rights of action and other powers against the Contractor for whatever reason in connection with the performance of Activities by the Contractor shall lapse, in any event after one year after the moment at which the Client became aware or could reasonably have become aware of the existence of these rights and powers. This period does not include the possibility of submitting a complaint to the designated body(s) for the handling of complaints and/or the Council for Disputes.

Article 18. ELECTRONIC COMMUNICATIONS

18.1 During the execution of the Assignment, the Client and the Contractor may communicate with each other by electronic means.

18.2 The Client and the Contractor are not liable to each other for any damage that may arise for one or both of them as a result of the use of electronic means of communication, including – but not limited to – damage as a result of non-delivery or delay in the delivery of electronic communications, interception or manipulation of electronic communications by third parties or by software/equipment used for transmission, reception or processing of electronic communications, transmission of viruses and non-functioning or malfunctioning of the telecommunications network or other means necessary for electronic communication, except insofar as the damage is the result of intent or gross negligence.

18.3 Both the Client and the Contractor will do or refrain from doing all that can reasonably be expected of each of them to prevent the occurrence of the aforementioned risks.

18.4 The data extracts from the sender's computer systems provide compelling evidence of (the content of) the electronic communication sent by the sender until such time as evidence to the contrary has been provided by the recipient.

Article 19. PRIVACY

The Contractor processes the personal data obtained by it in the context of the execution of the assignment in accordance with the General Data Protection Regulation. The Contractor will not use the personal data obtained for purposes other than those for which the data were obtained and will not store the data longer than strictly necessary. By accepting the assignment, the Client's e-mail address will be included in a database and the Client gives permission to receive notification from the Contractor.

The e-mail address will be used to maintain contacts and communication with the Client, including communication for marketing, relationship management and business development activities such as

sending information about and invitations to (study) meetings, courses, webinars and other "events", sending newsletters and other marketing communications that may be relevant to the Client. If the Client does not wish to receive such messages, the Client can report this via info@consilio-maastricht.nl, by unsubscribing from the newsletter or via the other unsubscribe instructions included with each promotional e-mail.

Article 20. MISCELLANEOUS

20.1 If the Contractor performs Work at the Client's location, the Client will provide a suitable workplace that complies with the statutory requirements. Occupational Health & Safety Standards and other applicable laws and regulations relating to working conditions. In that case, the Client must ensure that the Contractor is provided with office space and other facilities that, in the opinion of the Contractor, are necessary or useful for the performance of the Agreement and that meet all (statutory) requirements to be imposed thereon. With regard to the (computer) facilities made available, the Client is obliged to ensure continuity, including by means of adequate back-up, security and virus control procedures.

20.2 The Client shall not hire or approach any Employees involved in the performance of the Activities to employ the Client, whether or not temporarily, directly or indirectly. or directly or indirectly for the benefit of the Client, whether employed or not, to perform work during the term of the Agreement or any extension thereof and for twelve months thereafter.

Article 21. APPLICABLE LAW AND CHOICE OF FORUM

21.1 The Agreement is governed by Dutch law.

21.2 All disputes will be settled by the competent court in the district of Limburg, location Maastricht.

21.3 Contrary to the provisions of paragraph 2, the Contractor and the Client may jointly opt for a different method of dispute resolution.

Article 22. REPAIR CLAUSE NULLITIES

22.1 If any provision of these general terms and conditions or of the Agreement should be null and void and/or invalid and/or unenforceable in whole or in part, as a result of any statutory regulation, court decision or otherwise, this will not have any consequences for the validity of all other provisions of these general terms and conditions or the Agreement.

22.2 If a provision of these general terms and conditions or the Agreement should not be valid for a reason as referred to in the previous paragraph, but would be valid if it would have a more limited scope or purport, then this provision will automatically apply with the most far-reaching or extensive, more limited scope or purport with or in which it is valid.

22.3 Without prejudice to the provisions of paragraph 2, the parties may, if they so wish, enter into consultations in order to agree on new provisions to replace the null and void or annulled provisions. In doing so, the purpose and purport of the null and void or annulled provisions will be adhered to as much as possible.