

# General terms and conditions



## General

*The general terms and conditions apply to all activities, including assignments concluded or performed with or by the following companies affiliated to aaff B.V., listed in the trade register of the Chamber of Commerce under number 92474039.*

- aaff Groep B.V., number 17197868;
- aaff Accountancy en Advies B.V., number 18028690;
- aaff Tax & Legal B.V., number 17197860;
- aaff International B.V., number 17197865;
- aaff Salaris- en Personeelsdiensten B.V., number 17189972;
- aaff Corporate Finance B.V., number 17125339;
- aaff Bedrijfsadvies B.V., number 17189962;
- Epiic B.V., number 18056288;
- Subtracers B.V., number 32142722;
- aaff Audit en Assurance B.V., number 39065181;
- aaff Accountants en Advies B.V., number 09046256;
- aaff Consultants B.V., number 39067826.
- or the company(ies) directly or indirectly related to aaff B.V.

## A. Definitions

Use is made in these general terms and conditions of the definitions below.

### 1. aaff

The legal person concluding the Assignment and insofar as that legal person is organisationally affiliated with aaff B.V., as referred to in Sections 2:24a, 24b and 24c Dutch Civil Code.

### 2. Documents

All information and documentation made available by the Client to a legal person affiliated with aaff B.V.. It also includes all data that a legal person affiliated to aaff B.V. produces or collects in order to perform and complete the Assignment. It concerns all information on (in)tangible data carriers, including, but not limited to, paper, CD-ROMs, hard disks, email and digital environments, whether or not hosted by third parties, as well as all other information of any relevance to the execution or completion of the Assignment, whether or not contained on (in)tangible data carriers.

### 3. Consumer

A Client, natural person, not acting in the exercise of a profession or business as referred to in Section 6:236 Dutch Civil Code.

### 4. Data Breach

A breach of security at a legal person affiliated with aaff B.V. or the Client, which results accidentally or unlawfully, or in any other way, in the destruction, loss, modification, unauthorised disclosure of or unauthorised access to data transmitted, stored or otherwise processed (Article 4 General Data Protection Regulation).

### 5. Assignment

The written agreement with the Client for the performance of Work and included in a Master Agreement or a contract of assignment, or work to be performed pursuant to law, legislation and/or professional and conduct rules.

All Assignments are entered into exclusively by a Contractor and not by one or more employees, regardless of whether the Assignment is granted with a view to performance by a particular employee or employees.

No Assignment will be concluded with any (legal) persons other than the Contractor, even if the performance thereof is carried out by other (legal) persons.

### 6. Client

The natural or legal person who has given an Assignment to the Contractor to perform work.

### 7. Contractor

The legal person connected to aaff B.V. who has the Assignment with the Client.

### 8. Master Agreement

The agreement between the Client and a legal person affiliated to aaff B.V., defining the client relationship and method of service provision including the general terms and conditions applicable to Assignment and further service provision between one or more legal persons of aaff B.V. and the Client. No Master Agreements are concluded for a Client who (also) grants an Audit and Assurance Assignment.

## 9. Employee

A natural person employed by or associated with the Contractor, whether or not under an employment contract.

## 10. Parties

The Client and its affiliated (legal) persons, including but not limited to the (indirect) shareholders, natural persons, partners of a partnership and the Contractor.

## 11. Legal Person

The legal person organisationally affiliated to aaff B.V., as referred to in Sections 2:24a, 24b and 24c Dutch Civil Code.

## 12. Work

All work pursuant to an Assignment or performed by aaff B.V. for any other reason or pursuant to legislation, and/or rules governing professional ethics and conduct. The foregoing applies in the broadest sense of the word and in any event includes the Work as stated in the Assignment or in the email referred to in Article D paragraph 1. The Work may be performed by legal persons affiliated to the Contractor under Assignment by the latter.

# B. Applicability

1. These general terms and conditions apply to all statements, offers, quotations, Assignments, Work, legal relationships and agreements, by whatever name, to which the Contractor undertakes or which the Contractor is required to carry out by virtue of legislation, and/or rules governing professional ethics and conduct.
2. Deviations from and additions to these general terms and conditions will only be valid if expressly agreed in writing between the Parties.
3. If these general terms and conditions and the confirmation of assignment contain conflicting conditions, the conditions included in the confirmation of assignment will apply.
4. These general terms and conditions will also apply to agreements between the Client and any natural and legal persons affiliated with the Contractor – including third parties who are directly or indirectly involved in the Assignment in any way – whether or not under an employment contract or any other agreement.
5. Applicability of the (general) terms and conditions of the Client is expressly rejected by the Contractor.
6. The underlying Assignment – together with these general terms and conditions – represents the complete agreement between the Client and the Contractor regarding the Work for which the Assignment is concluded. All previous agreements or proposals made between the Parties in this regard will lapse. No rights can be derived from previous agreements, undertakings, proposals made between the Parties, even if they were made orally or in writing by an employee and/or a legal person of aaff.
7. These general terms and conditions apply to all work, regardless of whether that work was performed prior to the Assignment, at or during the client acceptance process, after an Assignment or outside the (initial) Assignment.
8. Provisions in the Assignment or these general terms and conditions that are expressly or by their nature to remain in force even after expiry or termination of the Assignment or the client relationship will remain in force after expiry or termination, including but not limited to Articles B, G, I, J, K, M, N, O, T and S paragraph 2.
9. The performance of obligations under these general terms and conditions and the contract/work may be claimed by the Client and third parties only from the Contractor.

10. If the Client is a Consumer, Articles D paragraph 4, E paragraph 2, I paragraph 1, J paragraph 1, K paragraphs 1 and 7, N paragraph 2, O paragraph 9 last two sentences, O paragraphs 10 and 11, R paragraph 2, S and V paragraph 6 of these general terms and conditions will not apply to that Consumer if and insofar as the powers contained in those articles go beyond those permitted by law for a Consumer.

## C. Rules governing professional ethics and conduct

1. The Client will always, timely and fully cooperate with the obligations arising for the Contractor from the applicable (professional) regulations.
2. The Client is aware that the Contractor – inter alia, but not exclusively:
  - a. may be obliged under applicable laws and regulations to report certain transactions, defined in those laws and regulations and which become known during the performance of its Work, to the authorities set up by the government for that purpose;
  - b. is obliged under applicable laws and regulations in certain situations to, among other things, make a (fraud) report;
  - c. is obliged under applicable laws and regulations to conduct an investigation into the (identity of) the Client;
  - d. accepts no liability for damage incurred by the Client as a result of the Contractor's compliance with the laws and (professional) regulations applicable to it;
  - e. may be obliged under applicable laws and regulations to conduct an investigation into (the identity of) the Client.
3. The Client is aware that, where necessary, the obligations under this article also apply to the (legal) persons engaged by the Contractor including unaffiliated (legal) persons.

## D. Commencement and duration of the Assignment

1. An Assignment is formed between the Client and the Contractor at the moment the Contractor successfully concludes its customer acceptance (inter alia as referred to in the Money Laundering and Terrorist Financing (Prevention) Act and internal regulations of the Legal Person). Pursuant to the Master Agreement, specific Assignment(s) may be provided to the Contractor at the request of the Client. The specific Assignment between the Contractor and the Client is formed when the agreement of assignment prepared by the Contractor is received signed by the Client or explicitly confirmed by the Contractor by email, subject to the provisions below.  
The Assignment is based on the data and/or Documents provided by the Client at that time. The Assignment is deemed to be an accurate and complete representation of the Agreement.  
The work will be performed by the Contractor in compliance with applicable professional regulations and applicable national laws and regulations.  
In any case, an Assignment is formed between the Client and the Contractor following customer acceptance by aaff
2. All Assignments are, to the exclusion of Sections 7:404, 7:407(2) and 7:409 Dutch Civil Code, concluded with the relevant legal person. The Assignments are performed exclusively by that legal person or the third party engaged by it, whether or not belonging to the group as referred to in Section 2:24b Dutch Civil Code. An Assignment/other work will not be formed with one or more Employees, but exclusively with the relevant legal person mentioned in the confirmation of assignment or the email referred to in paragraph 1.
3. If the confirmation of assignment signed by the Client has not (yet) been returned by the Contractor, the Assignment will be deemed to have been formed under the applicability of the prevailing general terms and conditions at the time that aaff started to perform the Assignment at the Client's request.

4. The Contractor is free to prove the formation of the Assignment by other means.
5. Each Assignment is entered into for an indefinite period, unless it follows from the nature, content or scope of the Assignment granted that it is for a fixed period.
6. The Contractor and Client will consult if unforeseen circumstances mean that the Agreement cannot, in all fairness and reasonableness, be maintained. This may result in changes to the Assignment or termination of the Assignment by the Contractor.
7. If during the term of the Assignment, Work is performed for the Client which is not covered by the Work to which the Assignment relates, such Work will be deemed to have been performed pursuant to separate Assignments. Such Work will be subject to all the provisions of these general terms and conditions.

## E. Client details

1. The Client will make available all Documents which aaff, in its opinion, requires for the correct performance of the Assignment. The Client will do so in good time, in the desired form and in the desired manner. aaff will determine what it means by this. The Documents also include the documents that aaff needs to establish the identity of the Client. The Client will provide aaff on first request with all information and documentation required by the legal person affiliated with aaff to carry out a customer due diligence under the Money Laundering and Terrorist Financing (Prevention) Act. The assessment of whether the identification and verification is done in accordance with the Money Laundering and Terrorist Financing (Prevention) Act is reserved to aaff.
2. The Contractor will be entitled to suspend performance of the Assignment until the Client has complied with the obligation under the previous paragraph, regardless of whether the Contractor has expressly invoked this provision (right of suspension).
3. If the Contractor sends Documents (on behalf of) the Client to third parties by electronic means, the Client is deemed to be the party signing and sending these Documents. This includes, for example, tax returns, financial statements, reports, declarations to the Netherlands Enterprise Agency (RVO) and subsidy applications.
4. The Client will immediately inform aaff of any facts and circumstances that may be relevant to the performance of the Assignment, including (changes in) the legal or factual structure and the control structure within the group to which the Client belongs, as well as all other (financial) joint ventures in which the Client participates or of which it is part, all in the broadest sense of the word and of any facts and circumstances that may be relevant in connection with the performance of the Assignment to enable aaff to comply with the independence requirements.
5. The Assignment will be carried out by the Contractor on the basis of the (financial) information made available to aaff in connection with the Assignment, including interviews conducted by aaff with the Client or, at the Client's request, with third parties.

The Client guarantees that the information provided by it is accurate and complete. The Client agrees that if aaff receives information from third parties in the context of the Assignment, aaff will assume, without further verification of that information, that this information is correct and complete, unless this is explicitly deviated from in the Assignment.

Only the Client is responsible for the Assignment and for the decisions the Client takes or intends to take as a result of and/or partly based on the work of aaff.
6. The Client is responsible for the correct registration of its data in the (public) registers. These include the Trade Register of the Chamber of Commerce, the Land Registry and the UBO register. The Client guarantees the accuracy and completeness of this information.
7. The Client will be liable for any additional costs, damage and fees incurred as a result of delays in the execution of the Assignment, if these are caused by the Client's failure to provide the required documents or information in a timely, correct and/or complete manner.

8. The Documents provided will be returned to the Client at the Client's request. This does not apply to the provisions under S, or what is stipulated under rules governing professional ethics and conduct or legislation, or what is further stipulated under I (data).

## F. Performance of the Assignment

1. The Contractor will determine the manner in which and by which (legal) persons the Assignment will be performed. Where possible, the Contractor will take into account the timely provided and justified instructions of the Client regarding the performance of the Assignment.
2. The Contractor has the right to adjust the manner of performance of the Assignment in the interim, if there is a situation in which unchanged performance may not or cannot be expected. This applies, for example, in case of government measures taken during the term of the Assignment, a pandemic, a war situation and/or its consequences and insufficient capacity to perform the Assignment. This is determined at the discretion of aaff.
3. The (intended) Work is performed subject to an obligation of best efforts. The Contractor will perform the Work to the best of its ability and as a professional acting with due care. However, the Contractor cannot guarantee the achievement of any intended result.
4. The Contractor has the right to have certain Work performed by a (legal) person or third parties it appoints itself. This may be done without notification to and without the express consent of the Client. The costs of the Work incurred by the relevant (legal) person will be charged to the Client.
5. The Contractor will perform the Assignment in accordance with the rules governing professional ethics and conduct applicable thereto. The Assignment will be performed within the framework of said rules. A copy of the rules governing professional ethics and conduct applicable to the Contractor will be sent to the Client upon request.
6. The Client will respect the obligations of the Contractor and its employees and the third parties engaged by the Contractor arising from these rules governing professional ethics and conduct. The Contractor will perform its work for the Client's tax return(s) - where applicable - in accordance with the arrangements made with the Tax and Customs Administration in the context of Horizontal Monitoring.
7. Deadlines specified in the Assignment within which the Work will be carried out are approximate only and do not constitute strict deadlines. Exceeding such a deadline therefore does not constitute default by aaff and is not a ground for termination of the Assignment by the Client.
8. The performance of the Assignment is not specifically aimed at detecting fraud, unless expressly stated in writing. If the work produces indications of fraud, aaff will report this to the Client, unless aaff is not entitled to do so under laws and regulations and/or rules governing professional ethics and conduct.
9. The communication between the Client and the Contractor, as well as the dispatch (of, inter alia, documents, opinions and financial statements) in connection with the performance of the Assignment, will take place digitally, e.g. via email, unless the Parties agree otherwise or the Contractor chooses another mode of communication.
10. The Contractor may provide draft or interim opinions, reports and presentations for the completion of the Work. The final written opinion or written final report is binding. No rights or obligations may be derived from earlier communications, communications and drafts. Verbal advice given by or on behalf of the Contractor will be valid only if also confirmed in writing by the Contractor.
11. Only the information provided by the Client in the context of the Assignment will be taken into account in the performance of the Assignment. In performing the Assignment, the Contractor will not be deemed to have information at its disposal from other Assignments it has performed or is currently performing for the Client or which an employee and/or a legal person affiliated with aaff might have had at its disposal from another capacity or Assignment.

12. Unless explicitly agreed otherwise in writing, an Assignment to provide tax returns does not include applying for or amending surcharges and providing advice in the broadest sense of the word (even if the subject matter would be within the knowledge of the Contractor or one or more legal persons affiliated to aaff). This also includes healthcare allowance, rent allowance, childcare allowance or the child-related budget, subsidies, as well as applying for or amending income-related benefits and assessing the consequences of tax return(s) for these benefits. Unless explicitly agreed otherwise in the Assignment, it cannot be inferred from an Assignment to apply for or change a surcharge that in subsequent tax years these surcharges will again (proactively) be applied for or adjusted.
13. Notwithstanding any formulation or purport of the Assignment to the contrary, the Contractor's activities will be limited to the product/advice to be delivered, such as, in the case of an income tax return, not including advice on the possibilities of an objection and/or appeal against any assessment or the provision of information and/or advice on the lawfulness or the basis for the relevant levy or assessment. The Contractor is not obliged to advise the Client on its own initiative or spontaneously, even if a Master Agreement exists.

## G. Confidentiality and exclusivity

1. The Contractor will maintain confidentiality towards third parties not involved in the performance of the Assignment. Third parties may be engaged by the Contractor, which removes the former obligation for aaff in respect of the third parties engaged. This duty of confidentiality applies to all confidential information of the Client and the results obtained by processing it.  
This duty of confidentiality does not apply:
  - if statutory, or international rules for assistance or professional regulations (such as but not limited to the duty to report for the prevention of money laundering or terrorist financing, consultation between colleagues) impose a disclosure obligation on the Contractor;
  - if the Client discharges the Contractor from the duty of confidentiality and such discharge is also possible according to rules governing professional ethics and conduct;
  - to confidential consultation between colleagues within aaff, if in the opinion of the Contractor or a legal person affiliated with aaff this is necessary to perform the Assignment diligently or to comply with legal or professional obligations;
  - if confidentiality is excluded in ICT agreements between the Contractor and suppliers.
2. The Contractor may use the numerical and/or other quantifiable results obtained after processing for statistical or comparative purposes, provided that these data cannot be traced back to individual clients, unless the latter is permitted by the Client or provided otherwise under H (data).
3. The Contractor may not use information about the Client for any purpose other than that for which it was obtained. This is subject to two exceptions, namely that provided for in the previous paragraph and in the event that the Contractor acts for itself in disciplinary, administrative, civil or criminal proceedings, in which these documents may be relevant to the assessment of aaff. If the Contractor is found to be a co-perpetrator of an offence or crime, it may disclose Documents of the Client to the tax inspector, regulator, enforcer, a public authority or to the court, if this is necessary for aaff's defence.
4. Without the express, prior, written consent of the Contractor, the Client may not disclose or make available to third parties the contents of advice, opinions or other statements of aaff. Such consent will be granted by the Contractor only if expressly requested in writing and:
  - this follows directly from the Assignment;
  - this is done for the purpose of obtaining an expert opinion on the Work in question;
  - a statutory or professional duty to disclose rests on the Client; or
  - if the Client is acting for itself in disciplinary, administrative, civil or criminal proceedings.

5. The Contractor is entitled if any Assignment has been provided by the Client to share data, provided an agreement exists between the Client and the third party. Such third party may include a supplier or processor of products, e.g. company and/or production data (such as but not limited to dairy data (invoice notice, delivery notice, quality notice and sustainability notice. The Contractor has the right to process and analyse the said data. The data may be processed and the results thereof and/or of that data may be used for processing financial information, preparing financial statements, providing returns, preparing (business) reports and consultancy, for statistical or comparative purposes. The data may be shared with third parties and disclosed for benchmarking purposes. The Contractor will not sell the data to third parties. By providing the Assignment, the Client authorises the Contractor to do the foregoing.

## H. Intellectual property

1. The intellectual property rights to anything used and/or made available by aaff for the performance of the Assignment are held by aaff or the third parties engaged by aaff, including licensors. The transfer of intellectual property is only possible if expressly agreed in writing.
2. The Client is expressly prohibited from providing to third parties, reproducing, disclosing or exploiting anything that is the intellectual property of aaff. This applies inter alia to computer programs, system designs, working methods, advice, (model) contracts, templates, macros and other intellectual products, such as (AI) prompts.
3. The Contractor may grant the Client a right of use to the intellectual property rights if necessary, if this is permitted according to aaff on the basis of agreements between aaff and third parties. This right of use ends in any case at the time the Assignment ends, unless explicitly agreed otherwise in writing. The Client will cease and desist from using the intellectual property rights as soon as the right of use ends. The Client will return physically return objects of intellectual property to aaff. Also, the Client will remove any installed software or software on which the right of use rested from its systems.
4. aaff is entitled to take technical measures to protect its rights (of intellectual property) or those of its licensors. The Client is expressly prohibited from removing or circumventing these measures.
5. The Client is not allowed to hand over (tools of) those products to others without written permission from aaff, except for obtaining an expert opinion on the Contractor's Work. In that case, the Client will impose its obligations under this article on the third parties engaged by it.

## I. Data

1. The Client will indemnify the Contractor and/or third parties against damage caused by transferred files or data that are infected with viruses and malware. This also applies to other software that disrupts computer systems, collects (sensitive) data or otherwise causes damage.
2. The Client will immediately inform the Contractor in writing if it knows that infected files have been shared with or transferred to the Contractor. This also applies to data and systems to which aaff's data and systems are exposed in connection with the Assignment.
3. The Contractor accepts no liability if data of the Client is damaged or lost. The Contractor is not obliged and cannot be forced to restore the data.
4. Data provided by the Client to the Contractor are held in ownership by the Contractor. The Client will ensure that it can continue to access the data that it has provided. The Contractor has the right to process the data provided to it and also to hold ownership of the processed data. Explicitly, the Client accepts the Contractor's right of ownership of the data and has no control/claim over that data.
5. The Contractor has the right to share data made available by the Client with third parties, insofar as the third party has a relationship with the Client or insofar as the data are used for comparisons (e.g. benchmarking, data analysis) and the Client receives those comparisons and/or analysis, or as further

stipulated in Article O. The data made available to third parties who have no relationship with the Client will be such that tracing back to the Client is as limited as possible.

6. Connections of the Client to its automation environment – such as its accounts – with software of the Contractor or third parties, are for the risk and account of the Client, even if the Contractor provides its services for this purpose, inter alia to realise the connections. Exchange of data may lead to erroneous or other incorrect information or processing, which is for the Client's account. The provisions of paragraph 3 will apply accordingly.

## J. Force majeure

1. If the Contractor is unable to fulfil its obligations under the Assignment, or is unable to fulfil them in time or properly, these obligations will be suspended until the Contractor can as yet fulfil them in the agreed manner. For example (non-exhaustive) in case of:
  - illness or leaving of service of one or more employee;
  - errors in the computer network;
  - stagnation in the normal course of business within the company, as caused by external causes, such as but not limited to: a war situation, pandemic, recession, energy crisis, tightness in the labour market, computer hacking, malware or ransomware or the consequences thereof.
2. In such a case of force majeure, the Contractor may terminate the Assignment in full or in part and with immediate effect in writing, without any right to compensation on the part of the Client.
3. If the Contractor has already partially performed the Work when the force majeure situation occurs, the Contractor may invoice the Work already performed and the Work commenced separately and in the interim. The Client will pay this invoice.

## K. Fee

1. The Contractor will have the right before commencement of the Work and during its execution to suspend the Work until the Client has paid an advance determined by the Contractor or until, in the opinion of the Contractor, there is sufficient security that the Client will pay within the specified period. An advance paid by the Client will be offset against the final invoice.
2. The Contractor's fee does not depend on the outcome of the Work performed.
3. The Contractor's fee may consist of a predetermined amount per Assignment and/or be calculated based on rates per unit of time worked by the Contractor's employees. The fee is payable if the Contractor has partially performed the Work for the Client, including in the event of force majeure on the part of the Client. To the extent permitted by the rules governing professional ethics and conduct applicable to the Contractor, a success fee to be agreed in advance may be charged in addition to the fee. Additionally, travel time, travel costs, accommodation costs and/or other expenses incurred by employees and invoices from third parties engaged by aaff will be charged to the Client. All fees are exclusive of turnover tax and other levies.
4. If a fixed amount has been agreed in the Assignment, the Contractor may additionally charge a rate per unit of time worked, if the Work exceeds the Work provided for in the Assignment.
5. The Contractor has the right to change its rates before or during the performance of the Work. The amended rates will then apply unless that right has been explicitly waived by the Contractor in the Assignment. A Consumer has the right to terminate the Assignment in the event that the Contractor's rates are changed within three months of entering into the Assignment.
6. The Contractor's fee, if necessary increased by (internal) advance payments and invoices of engaged third parties, will be charged (including any turnover tax due) to the Client per month, quarter, year during or after termination of the Assignment, regardless of whether there is force majeure on the part of the Client.

7. The recorded hours from aaff's time registration system will constitute proof of the hours worked by employees for the Client, as will any other proof to be provided by the Contractor, unless the Client provides evidence to the contrary.

## L. Invoicing

The Contractor has the right to transfer its rights under the agreement (e.g. agency) with regard to the payment of the fee mentioned under K to, or to instruct a legal person connected to aaff B.V. to collect the fee for and on behalf of the Contractor from the Client. Payment of the invoice to the specified account releases the Client from its payment obligation.

## M. Payment

1. The Client will pay the invoice amount within 14 days of the invoice date, in euro, by payment into a bank account designated by aaff and without any right to discount or set-off.
2. If the Client fails to pay within this period or within the further period agreed in writing, the Client will be in default without requiring further demand or notice of default. Without prejudice to its other rights, the Contractor may, from the due date, charge the Client the statutory (commercial) interest on the invoiced amount until the day of payment in full.
3. All costs arising from judicial or extrajudicial collection of the claim will be borne by the Client, even if these costs exceed the cost order by the court. The extrajudicial costs are set at least 15% of the amount to be claimed, with a minimum of €250, unless an exception applies on the basis of a statutory regulation, including those for Consumers.
4. The Contractor is entitled to apply the payments made by the Client first to reduce the costs referred to in paragraph 3 of this article, then to reduce the interest that has fallen due and finally to reduce the principal sums due that have been outstanding the longest and the current interest.
5. If the Client's financial position or payment record gives cause to do so - determined at the Contractor's discretion - the Contractor may require additional security from the Client in a form to be determined by the Contractor. If the Client fails to provide the requested security, the Contractor may immediately suspend further performance of the Assignment. In that case, everything owed by the Client to the Contractor will be immediately due and payable.
6. In the event of liquidation, bankruptcy, suspension of payments or any other insolvency proceedings, including application of the Court Approval of a Private Composition (Prevention of Insolvency) Act, of the Client, claims against the Client will be immediately due and payable.
7. In case of a jointly given Assignment, the Clients are jointly and severally liable for the payment of the invoice amount, interest and costs due.
8. To the extent possible, the Client will, at the Contractor's request, enable electronic invoicing.

## N. Complaints

1. Complaints about the work performed (including in the event of a defect) and/or the amount invoiced for it will be submitted in writing to the Contractor - via the reporting centre set up for this purpose - within 30 days:
  - after the date of dispatch of the documents or information about which the Client is complaining;
  - after the discovery of the defect, if the Client proves that it could not reasonably have discovered the defect earlier.

2. Complaints do not suspend the Client's payment obligation, unless the Contractor has indicated that it considers the complaint to be justified.
3. The Contractor will be enabled to investigate the Client's complaint within a reasonable time (determined at the Contractor's discretion).
4. In the event of a justified complaint, the Contractor has the choice between or a combination of:
  - raising an objection;
  - lodging an appeal against a decision of a public authority, imposed fines, charges and/or assessments;
  - adjustment of the fee charged;
  - correcting or redoing the rejected Work free of charge or;
  - not (or no longer) performing the Work in whole or in part against a refund in proportion to the fee already paid by the Client.
5. If a complaint is not timely filed, all rights of the Client in connection with the complaint will lapse.

## O. Liability and indemnity

1. Only the Contractor can be liable, any other (legal) person of aaff or employee of the Contractor is excluded from liability. All liability of the Contractor is limited to damage at the Client and to the extent that it is the direct result of a (related series of) attributable failure(s) in the performance of the Assignment on the part of the Contractor and as further limited in this article. Such liability will be limited to the amount paid out according to the liability insurer of aaff for the case in question. If, for whatever reason, the liability insurer does not pay out, the Contractor's liability will be limited to the amount of the fee charged for the performance of the Assignment. If the Assignment has a duration of more than one year, the amount referred to above will be set at 1.5 times the amount of the fee charged to the Client in the twelve months preceding the occurrence of the damage.
2. The Client acknowledges and realises that a provisional assessment of income tax or corporation tax is based on estimates and that the final assessment may differ. The Tax and Customs Administration may charge tax interest on these deviations, which as a normal (business) risk is for the risk and account of the Client. If the damage consists of tax interest charged by the Tax and Customs Administration, the liability of aaff is limited to the amount of the fee charged for the execution of the tax return for the year to which the tax interest relates. This is subject to a maximum of 50% of the tax interest charged, if this amount exceeds €500 per tax year. aaff accepts no liability for amounts of less than €500 per tax year.
3. In no case will the total compensation for damage under this article exceed €100,000 per event. Related events count as one event. There is one exception to the limitation of liability: if the parties decide, due to the size of the Assignment or the risks associated with the Assignment - to deviate from this maximum when entering into the agreement, provided that such agreement is signed by two directors under the articles of association of the Contractor.
4. The Contractor's liability for services consisting of offering and mediating in the conclusion of agreements for obtaining a licence to use software is limited as described in these general terms and conditions.
5. Any (personal) liability pursuant to Section 6:162 Dutch Civil Code or any other statutory provision of the Contractor, its directors and persons working for the Contractor for damage caused in or by the performance of the Assignment is entirely excluded. The aforementioned exclusion of liability does not apply in case of intentional or deliberate recklessness of the Contractor, or one or more of its employees and directors. If this exoneration clause is ineffective for whatever reason, the persons referred to in this paragraph may in any event invoke towards the Client all exclusions and/or limitations of liability that aaff may invoke against the Client. This is a third-party clause within the meaning of Section 6:253 Dutch Civil Code. Application of Section 6:254(1) Dutch Civil Code is expressly excluded.

A disciplinary ruling against one or more employees of the Contractor does not imply (an acknowledgement) of the existence of any liability towards the Client and/or third parties.

6. The Contractor accepts no liability for:
  - damage incurred by the Client or others as a result of the provision of incorrect, incomplete or untimely data or Documents by the Client to the Contractor;
  - damage resulting from an act or omission by the Client, such as but not limited to situations in which aaff is unable to file the financial statements with the Chamber of Commerce within the statutory period or to issue an audit certificate within the (statutory) period, or is unable to file (tax) returns on time due to acts or omissions on the part of the Client;
  - fines, interest and (tax) levies imposed as a result of incorrect, incomplete or untimely delivery of data or Documents by the Client. These are for the account of the Client;
  - damage incurred by the Client or third parties as a result of an act or omission by auxiliary persons engaged by aaff (excluding employees of aaff), even if they are employed by an organisation affiliated to aaff;
  - loss of any subsidy, surcharges and/or allowances, whether or not meeting the applicable conditions, including any consequential, indirect or consequential loss suffered by the Client or any third party;
  - trading losses, indirect losses or consequential losses suffered by the Client or third parties, including but not limited to stagnation in the course of business in the Client's business, loss of profits, failure to obtain subsidies or eligibility for (government-organised) (financial) support measures.
7. A further condition for liability is that the Client notifies the Contractor in writing within 30 days after discovery of a shortcoming. The Client will give aaff the opportunity to undo or mitigate, if possible, the Client's damage by repair or improvement of the defective product and/or work within a reasonable period of time - which will also depend on the cooperation of third parties, including the public authorities. Repair or improvement work or modification of the product does not imply acknowledgement of any liability by the Contractor, aaff or its affiliated legal persons, or third parties.
8. The Contractor accepts no liability for damage or loss of Documents in transit or during shipment by post or digital transmission, whether the transportation or shipment is by or on behalf of the Client, aaff or third parties.
9. During and after the performance of the work, the Client and aaff may communicate with each other by electronic means and/or use electronic storage (such as cloud applications). Unless otherwise agreed in writing, the parties may assume that sending correctly addressed emails (including email via the Internet) Whatsapp and similar messages and voicemail messages are mutually accepted as accepted means of communication, even if they contain confidential information or documents relating to the Assignment. The same applies to other means of communication used or accepted by the other party. The Client and aaff accept no liability towards each other for any damage resulting from the use - including the use thereof with third parties, including the government/subsidy offices - of electronic means of communication, including:
  - damage resulting from non-delivery, non-receipt or delay in delivery or receipt of electronic communications;
  - omissions, distortion, interception or manipulation of electronic communications by third parties or by software/equipment used to transmit, receive or process electronic communications;
  - transmission of viruses; and
  - failure of the telecommunications network or other means required for electronic communication to function properly or at all, unless the damage is the result of intent or gross negligence.

The foregoing also applies to the use that aaff makes thereof, also on behalf of the Client, in its contacts with third parties. This includes, inter alia, the electronic transmission of (electronic) financial statements, the digital filing of these financial statements with the Chamber of Commerce and contacts with both Dutch and foreign tax authorities and other governmental institutions.

Both the Client and aaff will do or refrain from doing what may reasonably be expected of each of them to avoid the aforementioned risks. In this regard, the Contractor has fulfilled its obligation if it can prove that it performed its actions in time, before the closing date of the subsidy opening or closing of any term. The data extracts from the sender's computer systems provide compelling evidence of (the content of) the electronic communication sent by the sender until counter-evidence is provided by the recipient.

10. The Client indemnifies the Contractor against all claims of third parties, such as but not limited to:
- shareholders, directors, supervisory directors and employees of the Client and natural persons directly or indirectly related to it up to the third degree by blood and/or relationship by marriage;
  - affiliated legal persons;
  - companies;
  - others involved in the organisation of the Client and (in)directly related to the performance of the Assignment; and
  - the legal successors under universal or special title of the aforementioned (legal) persons.
- The Client indemnifies the Contractor and its affiliated (legal) persons in particular against claims by third parties due to damage caused by the Client having provided incorrect or incomplete information, data or Documents to aaff. There is one exception to this, namely if the Client proves that the damage was caused by wilful intentional recklessness of the Contractor or one or more of its managers and employees. This exception does not apply to Assignments to audit financial statements, as referred to in Section 2:393 Dutch Civil Code.
11. The Client indemnifies the Contractor against all possible claims of third parties, if the Contractor:
- is compelled by law and/or professional rules to return the Assignment; and/or
  - is compelled to cooperate with government agencies entitled to receive solicited or unsolicited information received by the Contractor from the Client or third parties in the performance of the Assignment; and/or
  - terminates the Assignment/work.
12. The Contractor accepts no liability for any consequential loss, trading loss or indirect loss resulting from the Contractor's non-, untimely or faulty performance.
13. The provisions of this article apply to both contractual and extra-contractual liability of aaff to the Client.
14. The exclusions and limitations of liability set out in this article and elsewhere in these general terms and conditions will not apply in the event of wilful intent or deliberate recklessness on the part of the Contractor or any of its managers and employees.

## P. Access to electronic files

The Contractor will record the performance of the Work for the Client and the Documents received from the Client for this purpose in electronic files.

The Contractor will take appropriate measures to ensure the confidentiality and safe custody of these files. The Contractor will retain the files for a period acceptable for the proper practice of the profession and in accordance with the statutory provisions professional rules on retention periods.

Upon request, the Contractor will provide the Client with an access code and password that allows the Client to access its files. This access code is strictly personal, linked to the Client and not transferable, not even to employees of the Client and gives access to the electronic file (portal) and therefore access to relevant data/documents available in the electronic file. The Client will treat the access code with care, keep it secret, not make it available to a third party and keep and/or store it in a safe place, in order to prevent misuse or improper use of the access code (and thus access to its files).

aaff is accepts no liability for any damage caused by misuse or improper use of the access code. This access enables the Client to retrieve or share its documents. The documents made available digitally by the Client and/or third parties remain held in custody by the Contractor.

Access code(s) for third parties, including employees of the Client, will be made available on request. The Client bears the risk that these third parties may have access to documents that are confidential in nature and include private data of the Client. The Client accepts that risk with every request.

## Q. Expiry period

Insofar as these general terms and conditions do not provide otherwise, all rights (to claim) and other powers of the Client with respect to aaff in connection with the performance of Work by aaff will in any event expire one year after the moment the Client became aware or could reasonably have become aware of the existence of these rights and powers. This period does not apply to the possibility of filing a (disciplinary) complaint with the designated complaint handling body or bodies and/or the Disputes Board of the NBA, the Netherlands Institute of Chartered Accountants, provided that the relevant complaint period has not expired.

## R. Termination

1. The Client and the Contractor may terminate the Assignment at any time with immediate effect by giving notice. If the Assignment ends before the Work has been completed, the provisions under J(3) will apply. In the event of termination, the Contractor will be entitled to the fee for the Work performed up to that point and to compensation for the resulting and plausible loss resulting from lower capacity utilization, compensation for (additional) costs already incurred by aaff and costs arising from any cancellation of third parties already engaged.
2. The termination will be notified to the other party in writing.
3. If the Contractor terminates the Assignment by notice, the Contractor will inform the Client of the reasons for the termination.
4. Each Party is entitled to terminate a Master Agreement or a business relationship existing between the Parties that qualifies as a continuing performance contract, subject to a notice period of three months.
5. If a Master Agreement or continuing performance contract ends on any basis whatsoever, the agreements entered into thereunder will remain in force and the provisions of the Master Agreement or continuing performance contract will continue to apply to those agreements.

## S. Right of suspension

The Contractor has the right to suspend the performance of all its obligations, such as the surrender of Documents or other items to the Client or third parties, until such time as all claims against the Client have been paid in full.

The Contractor will refuse the obligation to surrender Documents only after careful consideration of interests.

## T. Protection of personal data

1. The Client may, for the performance of the Work or to comply with legal obligations, have access to personal data about the Client and/or persons associated with or working for or on behalf of the Client processed by aaff. aaff is obliged to process these personal data. In doing so, the Contractor will ensure (or arrange for) an appropriate level of security, given the risks involved in the processing and the nature of personal data to be protected. However, this only applies to data located in the (computer) systems or infrastructure of aaff. The processing of personal data will take place in accordance with the General Data Protection Regulation (GDPR).
2. The Contractor will handle personal data provided by the Client with care. Personal data can only be accessed by the Contractor or third parties engaged by it. The data will not be disclosed to third parties, except if this is necessary at the discretion of the Contractor for the performance of the Work and/or in cases where the Contractor is obliged to do so due to the laws and regulations in force at the time and/or a court ruling.
3. In the event of a data breach, both the Client and the Contractor will cooperate with each other, if necessary and reasonably possible, to ensure timely compliance with the reporting obligation as stipulated in the GDPR.
4. The Client is responsible for complying with applicable laws and regulations for the protection of personal data. The Client also indemnifies the Contractor against costs and damages caused by third-party claims if the Client fails to comply with the GDPR.
5. The Contractor retains personal data it is required to process for a period of five years.

## U. Other provisions

1. If one or more employees of the Contractor – including any third parties engaged by aaff – perform Work at the Client's location, the Client will provide them with a suitable workplace. This workplace will comply with the statutory occupational health and safety standards and other applicable regulations for working conditions.  
In that case, the Client will provide the Contractor's employees or engaged persons with office space and other (computer) facilities (such as a wifi connection) which, in the opinion of aaff, are necessary or useful to carry out the Assignment and which meet all (legal) requirements to be imposed on them.  
The Client accepts liability for any damage or costs incurred by aaff caused by unsafe situations in the Client's company or organisation.  
The Client will ensure the continuity of any (computer) facilities made available by means of the adequate back up, security and virus control procedures.
2. The Client will also ensure a (socially) safe and inclusive working environment for the persons mentioned in this article. The Client will also adopt rules of conduct and/or take measures to promote positive, constructive and equal behaviour and to prevent sexual harassment, discrimination, bullying, aggression or other inappropriate behaviour.
3. The Client will not approach any employees involved in the performance of the Work and the third parties engaged by the Contractor and the persons working there, suppliers/parties with the intention of having them employed by the Client, whether temporarily or not, directly or indirectly. The Client will also not solicit such employees and third parties, directly or indirectly for the Client, whether employed or not, to perform work during the term of the Assignment or any extension thereof and for the twelve months thereafter. If they do so, the Client will incur a penalty, payable immediately without court intervention, in the amount of three months' gross salary of the relevant employees. In addition, the Contractor has the right to claim compensation.

## V. Final provisions

1. The Contractor reserves the right to unilaterally amend or supplement these general terms and conditions. The amended or supplemented terms and conditions will take effect 30 calendar days after the day on which aaff has sent this amended version to the Client, unless the Client is a natural person not acting in the exercise of a profession or business and objects to the application of the new general terms and conditions within that period.
2. If any provision of these general terms and conditions or of the underlying Assignment should be wholly or partly void and/or not valid and/or not enforceable as a result of any statutory regulation or court decision, rules governing professional ethics and conduct, or otherwise, this will have no effect on the validity of all other provisions of these general terms and conditions or the underlying Assignment.
3. If a provision of these general terms and conditions or the underlying Assignment should not be valid for a reason referred to in the previous paragraph, but would be valid if it had a more limited scope or purport, that provision will - first and foremost - automatically apply with the most far-reaching or extensive more limited scope or purport with which or in which it is valid.
4. The parties may mutually agree on new provisions to replace the void or voided provisions. In doing so, the purpose and purport of the void or voided provisions will be adhered to as much as possible.
5. All Assignments are governed by Dutch law.
6. All disputes relating to agreements between the Client and aaff to which these terms and conditions apply will be settled by the competent court of the district court in which aaff is domiciled, unless the disputes do not concern the Client's business or profession.
7. Notwithstanding the provisions of the sixth paragraph, the Client and aaff may opt for another method of dispute resolution.
8. These general terms and conditions have been drawn up in Dutch, English and German. In the event of any difference or contradiction between the English or German text and the Dutch text, the Dutch text will be binding.