

## A. General

This is a translation from the Dutch text. In case of doubt the Dutch text prevails. The terms used in these general conditions as listed below are defined as follows:

- 1 Principal: the natural person or legal entity that has placed an order with the contracting party to perform work.
- 2 Work: all work for which an order is placed, or which is performed by the contracting party by virtue of any other title. The preceding sentence is applicable in the broadest sense of the words and covers at least the work stipulated in the order confirmation.
- 3 Documents: all goods provided by the principal to the contracting party, including documents or data carriers, as well as all goods manufactured by the contracting party in the context of the implementation of the order, including documents or data carriers.
- 4 Contract: each agreement between the principal and the contracting party for the performance of work by the contracting party for the principal in accordance with the provisions of the order confirmation.

## B. Scope of application

- 1 These general conditions are applicable to all contracts that are entered into by the contracting party in the context of implementing the work.
- 2 Deviations from these general conditions shall only be valid if and insofar as they have been agreed in writing between the principal and the contracting party.
- 3 The general conditions of the principal are not applicable. The contracting party explicitly rejects the applicability of the principal's general conditions.
- 4 In the event of any stipulation that forms part of these general conditions or the contract being invalid or nullified, the remainder of the contract shall remain in force and the stipulation in question will be replaced without delay under consultation with the parties with a stipulation that approaches as closely as possible the tenor of the original stipulation.

## C Commencement and duration of the contract

- 1 Each contract shall initially be formulated and commence at the time at which the order confirmation that has been signed by the principal has been received and signed by the contracting party. The confirmation is based on the information provided by the principal to the contracting party at that time. The confirmation shall be deemed to accurately and fully reflect the contract.
- 2 The parties are free to demonstrate the formulation of the contract by other means.
- 3 Each contract shall be entered into for an indefinite period of time unless it is inherent to the nature, content or tenor of the granted order that it is entered into for a fixed period of time.

## D Details of the principal

- 1 The principal shall be obliged to make available to the contracting party, in good time, and in the desired form and manner, all details and documents that the contracting party judges to be necessary for the correct implementation of the contract.
- 2 The contracting party shall be entitled to suspend implementation of the contract until such time as the principal has met the obligation set forth in the previous paragraph.
- 3 The principal shall be obliged to inform the contracting party without delay of all facts and circumstances that could be important to the implementation of the contract.
- 4 The principal guarantees the accuracy, completeness and reliability of the details and documents provided by him or on his behalf to the contracting party, also if that information originates from third parties.
- 5 The additional costs and extra fee arising from a delay in the implementation of the contract owing to the failure to make the required details available or make them available in good time or in the correct manner shall be for the principal's account.
- 6 If and insofar as a request to this effect is made by the principal, the documents that have been made available – notwithstanding the provisions of article N – shall be returned to the principal.

## E Implementation of the order

- 1 The contracting party shall determine the manner in which and by which person or persons the contract shall be implemented. The contracting party shall take as much account as possible of instructions of the principal concerning the implementation of the contract that are issued in good time and with substantiation.
- 2 The contractor shall perform the work to the best of his ability and with the due care that can be expected of a professional practitioner. The contracting party cannot however guarantee that any envisaged result will be achieved.
- 3 The contracting party shall be entitled to have certain work carried out by a person or third party appointed by the contracting party, without notifying or obtaining the express permission of the principal if, in the judgement of the contracting party, it is desirable to do so.
- 4 The contracting party shall implement the contract in compliance with the codes of conduct and professional regulations that are applicable to him, which codes of conduct and professional regulations form an integral part of the contract and which are required of him by law. A copy of the codes of conduct and professional regulations that are applicable to the contracting party will be sent to the principal upon request. The principal shall respect the obligations arising from these codes of conduct and professional regulations and by virtue of the law that are imposed on the contracting party or those who perform work with or for the contracting party.
- 5 If, during the period of the contract, work is carried out for the profession or business of the principal which does not come under the work to which the contract relates, that work shall be deemed to have been performed by virtue of a separate contract.

6 Any periods provided for in the contract within which the work must be carried out shall be deemed to be approximate and not periods to be observed on penalty of forfeiture of rights. Exceeding such a period shall therefore not constitute an attributable shortcoming on the part of the contracting party and, accordingly, shall not form a ground for dissolving the contract. In the event of such a period being exceeded, the principal can, however, set a new, reasonable period of time within which the contracting party must have implemented the contract, other than in cases of force majeure. Exceeding that new, reasonable period of time shall constitute a ground for dissolution of the contract by the principal.

7 Unless otherwise explicitly stated in writing, the implementation of the contract is not specifically intended for the detection of fraud. In the event of the work yielding indications of fraud, the contracting party shall report that to the principal. The contracting party shall in that regard be obliged to comply with the applicable legislation and regulations and the regulations and guidelines issued by the various professional organisations.

## F Confidentiality and exclusivity

- 1 The contracting party is obliged to observe confidentiality in respect of third parties that are not involved in the implementation of the contract. That confidentiality relates to all information of a confidential nature that is provided to him by the principal and the results obtained by processing that information. This confidentiality shall not apply insofar as a disclosure obligation is imposed by statutory or professional regulations, including but not limited to the duty to report arising from the Netherlands Disclosure of Unusual Transactions (Financial Services) Act and other national or international regulations of a comparable nature, or insofar as the principal has relieved the contracting party of the duty of confidentiality. Neither shall this stipulation prevent confidential consultation between colleagues within the organisation of the contracting party insofar as the contracting party judges that to be necessary to the prudent implementation of the contract or the prudent compliance with statutory or professional obligations.
- 2 Provided that the results cannot be traced back to individual principals, the contracting party shall be entitled to use the figures obtained after processing for statistical or comparative purposes.
- 3 The contracting party shall not be entitled to use the information made available to him by the principal for a purpose other than that for which it was obtained, with the exception of the provisions of paragraph 2, and in the event of the contracting party acting on his own behalf in disciplinary, civil or criminal proceedings in which those documents could be of importance.
- 4 Without the express prior written permission of the contracting party, the principal is not permitted to disclose the content of the advice, opinions or other communications of the contracting party, whether or not in writing, or to otherwise make them available to third parties, other than if so doing arises directly from the contract, is done in order to obtain an expert opinion on the relevant work of the contracting party, the principal is subject to a statutory or professional obligation to disclose, or if the principal acts on his own behalf in disciplinary, civil or criminal proceedings.

## G Intellectual property

- 1 The contracting party reserves all rights relating to intellectual products that he uses or has used in the context of implementing the contract with the principal, insofar as rights can exist or be established on those products by law.
- 2 The principal is expressly forbidden to issue those products, including but not limited to computer programmes, system designs, working methods, advice, (model) contracts and other intellectual products, in the broadest sense of the words, whether or not by engaging third parties, to third parties, to reproduce them, to publicise them or to exploit them.
- 3 The principal is not permitted to issue (auxiliary materials of) those products to third parties other than to obtain an expert opinion concerning the work of the contracting party.

## H Force majeure

- 1 In the event of the contracting party failing to meet his obligations arising from the contract or failing to meet them in good time or in full as a result of a cause that cannot be attributed to him, including but not limited to staff sickness, malfunctions in the computer network and other stagnation in the normal course of business within his company, those obligations shall be suspended until such time as the contracting party is again able to comply in the agreed manner.
- 2 In the situation described in the first paragraph, the principal shall be entitled to terminate the contract either in full or in part with immediate effect.

## I Fee

- 1 The contracting party shall be entitled before commencement of the work and on an interim basis to suspend implementation of the work until the principal has paid a reasonable advance for the work to be performed or has furnished security for that purpose.
- 2 The fee of the contracting party is not dependent on the result of the work performed.
- 3 The fee of the contracting party can comprise a predetermined amount for each contract and/or can be calculated on the basis of rates for each time unit worked by the contracting party, and shall be payable in proportion to the work that has been carried out by the contracting party for the principal.
- 4 If a fixed amount has been agreed for each contract, the contracting party shall be entitled to charge a rate for each time unit worked in addition to that fixed amount if and insofar as the work exceeds the work foreseen in the contract, which shall in that case also be payable by the principal.

5 If, after the contract has been formulated, but before the order has been completely implemented, changes are made to salaries and/or prices, the contracting party shall be entitled to adjust the agreed rate accordingly unless the principal and the contracting party have made other agreements in that regard.

6 The fee of the contracting party, if necessary with the addition of advances and bills of third parties that have been engaged, including any payable turnover tax, shall be charged to the principal monthly, quarterly, annually or upon completion of the work.

### J Payment

1 The invoice amount shall be paid by the principal within the agreed time periods, but in any event no later than 30 days following the invoice date, in Dutch currency, at the offices of the contracting party or by means of transfers to a bank account nominated by the contracting party and, insofar as the payment relates to work, without any right to discount or setting-off of debt.

2 In the event of the principal failing to remit payment within the time period provided for in paragraph 1 or within another agreed period of time, he shall be held in default by operation of law and the contracting party shall be entitled, without any further demand or notice of default being required, to charge statutory interest over the invoiced amount to the principal from the due date onwards, until payment is remitted in full, and without prejudice to the remaining rights of the contracting party.

3 All costs arising from judicial or extrajudicial collection measures shall be for the principal's account, also insofar as those costs exceed the costs of legal proceedings. The extra judicial costs are set at a minimum of 15% of the payable amount, with a minimum amount of € 250.

4 If, in the judgement of the contracting party, the financial position or the payment record of the principal give reason to do so, the contracting party shall be authorised to require the principal to furnish (additional) security in a form to be determined by the contracting party. In the event of the principal failing to furnish the required security, the contracting party shall be entitled, without prejudice to his remaining rights, to suspend further implementation of the contract with immediate effect and the amount already payable by the principal to the contracting party for any reason shall become immediately due and payable.

5 In the case of a joint order having been granted, the principals, insofar as the work is performed for the joint principals, shall be jointly and severally liable for the payment of the invoice amount.

### K Claims

1 Claims relating to the work performed and/or the invoice amount must be made to the contracting party in writing within 30 days of the forwarding date of the documents or information on which the principal is lodging a claim, or within 30 days of establishing the defect, if the principal can demonstrate the defect could not reasonably have been established sooner.

2 Claims as provided for in the first paragraph do not absolve the principal of his payment obligation, other than if the contracting party has indicated that he deems the claim to be well-founded.

3 In the event of a justifiable claim being made, the contracting party shall be free to decide whether to adjust the fee that has been charged, to remedy the defect or to perform the rejected work again free of charge, or to cease (the continued) implementation of the order in full or in part and reimburse on a pro rata basis the fee that has already been paid by the principal.

4 All rights of the principal in relation to the claim shall be null and void if the claim is not lodged in good time.

### L Liability and indemnification

1 For all direct damages of the principal that are related in any way to or caused by the failure to implement the contract, to implement it in good time or in full, the contracting party can only be held liable up to a maximum of three times the amount of the fee (not including turnover tax) for the contract in question over the most recent calendar year, up to a maximum of three hundred thousand euros (€ 300,000), unless the contracting party is guilty of deliberate act or omission or gross negligence.

2 The contracting party cannot be held liable for:

- losses suffered by the principal or third parties that are a result of the provision of inaccurate or incomplete details or information by the principal to the contracting party, or are otherwise the result of an act or omission of the principal;

- losses suffered by the principal or third parties that are the result of an act or omission of auxiliary persons engaged by the contracting party (not including employees of the contracting party), also if they work for an organisation that is affiliated to that of the contracting party.

- loss of earnings, indirect or consequential losses, including but not limited to stagnation in the regular course of business at the company of the principal, suffered by the principal or third parties.

3 The contracting party shall at all times be entitled, if and insofar as possible, to reverse the loss suffered by the principal or to limit the loss by repairing or remedying the defective product.

4 The contracting party cannot be held liable for damage to or the destruction of documents during transportation or during consignment by mail, irrespective of whether the transportation or consignment are carried out by or on behalf of the principal, the contracting party or third parties.

5 Claims for compensation for damages must be submitted to the contracting party within twelve months of the principal discovering the loss or reasonably having been able to discover the loss, in the absence of which the right to compensation for damages shall be null and void.

6 The principal indemnifies the contracting party against all claims of third parties, including shareholders, directors, supervisory directors and the personnel of the principal, as well as affiliated legal entities and companies and others involved in the organisation of the principal, which are directly or indirectly related to the implementation of the contract. In particular, the principal indemnifies the contracting party against claims of third parties in respect of losses caused by the principal providing the contracting party with inaccurate or incomplete information, unless the principal can demonstrate that the loss is not related to culpable acts or omissions on his own part or caused by deliberate act or omission or gross negligence on the part of the contracting party. The above shall not apply to orders to audit financial statements as provided for in article 393, Book 2, of the Netherlands Civil Code.

7 The principal indemnifies the contracting party against all possible claims of third parties in the event of the contracting party being compelled pursuant to the law and/or his professional regulations to return the order and/or is compelled to render assistance to public authorities that are authorised to receive, on a solicited or unsolicited basis, information that the contracting party has received during the implementation of the order of the principal or third parties.

### M Termination

1 The principal and the contracting party can at all times terminate the contract with immediate effect by giving notice. In the event of the contract being terminated before the order has been completed, the provisions of article 1, paragraph two, shall apply.

2 The other party must be informed of termination in writing.

3 If and insofar as the contracting party has terminated the contract by giving notice, he shall be obliged to inform the other party of the reasons for terminating the contract and to do all that is required by the circumstances that is in the interest of the principal.

### N Right to suspend performance

The contracting party shall be entitled to suspend compliance with all of his obligations, including the issue of documents or other goods to the principal or third parties, up until the time at which all payable claims on the principal have been paid in full.

### O Applicable law and choice of forum

1 All contracts between the principal and the contracting party to which these general conditions are applicable shall be governed by Dutch law.

2 All disputes that are related to contracts between the principal and the contracting party to which these general conditions are applicable and which are not subject to the jurisdiction of the subdistrict court shall be adjudicated by the competent court in the district in which the principal has his registered office.

3 Contrary to the provisions of article 2, the principal and the contracting party can opt for a different method of dispute adjudication.