

A. *General*

1. The following definitions shall apply to these General Conditions:

• Contractor

- a. Lentink Accountants/Belastingadviseurs, a partnership of limited companies ("professional corporations") established in Huizen and Almere A list of partners shall be supplied on request; or
- b. Kreston Lentink Audit B.V.

• Principal

The natural person or legal person who has commissioned the Contractor with carrying out tasks under an agreement as provided for under B. sub. 1) of these General Conditions

2. All tasks shall be accepted and carried out exclusively by the Contractor except for articles 7:404 and 7:407, paragraph 2 of the Dutch Civil Code.
3. All the provisions under these General Conditions have been partly established for the benefit of the Contractor's partners and the directors of the Professional Companies (the Contractor's partners) and all those persons working for the Contractor.

B. *Applicability*

1. These General Conditions shall form part of all agreements for assignments for carrying out tasks by the Contractor, of all agreements flowing from and/or connected with these between the Principal and the Contractor or their legal successors and all offers and/or quotations by the Contractor.
2. Provisions departing from or in addition to these General Conditions shall only apply if and as far as the Contractor has expressly confirmed these to the Principal in writing.
3. The Contractor expressly rejects the applicability of the Principal's general conditions.

C. *Start and duration of agreements*

1. The agreement shall be concluded and commence on the Principal's acceptance of the Contractor's quotation.
2. Acceptance of the quotation shall be clear among other things from the Principal's provision of or allowing the inspection of details and informative documents.
3. The parties shall be free to provide alternative evidence of the conclusion of the agreement.
4. The agreement shall be concluded for an undetermined period unless it is clear from the nature or the purpose of the awarded assignment

that this was entered into for a determined period.

D. *Details and information*

1. The Contractor shall only be obliged to (continue to) carry out the assignment if the Principal has provided all the details and information required by the Contractor in good time and in the form and manner desired by the Contractor. The Principal shall bear any costs due to the Principal's failure to provide the required details or information or to provide these on time or properly.
2. The Principal shall be obliged to inform the Contractor without delay as to any facts and circumstances that may be of importance in connection with carrying out the assignment.
3. The Principal shall ensure the correctness, completeness and reliability of the details and information provided to the Contractor by it or on its behalf even if these are from third parties.
4. The Principal shall bear any extra costs and extra fees following any delay in carrying out the agreement due to the failure to provide the details required or to provide these on time or properly.

E. *Carrying out the assignment*

1. The Contractor shall determine how and by which person(s) the assignment shall be carried out but shall take into account the wishes announced by the Principal wherever possible.
2. The Contractor shall be entitled to have certain work carried out by third parties without notifying the Principal. When engaging third parties, the Contractor shall consult in advance with the respective Principal wherever possible. The Contractor shall not be responsible for failures by these third parties and shall be entitled without prior consultation with the Principal (partly) on behalf of the Principal to accept a possible limitation of responsibility on the part of the third parties that it has engaged.
3. The Contractor shall carry out the assignment in accordance with the rules of conduct and professional rules (NBA (NIVRA, NOVAA) and NOB) applicable to it, which form part of the agreement and that are required under the law. The Principal shall be provided with a copy of the applicable rules of conduct and professional rules on request. The Principal declares that it shall respect at all times the obligations for the Contractor flowing from this.
4. The Contractor shall carry out the work to the best of its ability and with all due professional diligence; the Contractor cannot however guarantee the achievement of the envisaged result.
5. The law on the prevention of money laundering and the financing of terrorism shall apply to the services provided by the Contractor. The Contractor shall report to the Principal any indications of fraud in the work. The Contractor shall be bound by the applicable law and rules and the regulations and guidelines issued by the various professional organizations.

F. *Secrecy and exclusivity*

1. The Contractor shall be obliged to observe secrecy regarding the details and information provided by or on behalf of the Principal towards third parties who are not involved in carrying out the assignment.

The obligation shall not apply if the Contractor is subject to a professional obligation of disclosure including the obligation to notify flowing from the law on the prevention of money laundering and the financing of terrorism and other national or international regulations with a similar purpose or as far as the Principal has relieved the Contractor from the obligation of secrecy. This condition shall not hinder confidential consultation between colleagues within the Contractor's organization as far as the Contractor deems this necessary for the careful carrying out of the assignment or the careful fulfilment of legal or professional obligations.

2. The Principal and the Contractor shall be able to communicate with one another via e-mail while carrying out the work on request from either party. Both the Principal and the Contractor recognize that the use of electronic mail may involve risks such as – but not limited to – distortion, delays and viruses. The Principal and the Contractor hereby establish that they shall have no liability to one another due to any loss sustained by either of them due to the use of e-mail. Both the Principal and the Contractor shall undertake or refrain from all measures that may be reasonably expected of them in order to prevent the aforementioned risks. In the event of uncertainty as to the correctness of the mail received by the Principal or the Contractor, the content of the mail sent by the sender shall be definitive.
3. The Contractor shall be entitled to use the figures obtained following processing for statistical or similar purposes provided the results cannot be attributed to individual Contractors.
4. The Contractor shall be entitled if it acts for itself in a disciplinary, civil or criminal capacity to use the details, data and other information provided by or on behalf of the Principal of which it gains knowledge while carrying out the assignment as far as it reasonably deems these of potential importance.

G. *Intellectual property*

1. The Contractor shall reserve all rights with respect to intellectual products that it uses or has used for carrying out the agreement with the Principal as far as rights to these products may be derived or established in a legal sense.
2. The Principal shall be expressly forbidden without the Contractor's express, prior and written permission from duplicating, disclosing or operating these products including computer programs, system designs, working methods, advice, (model) contracts and other intellectual

products whether or not with the involvement of third parties in any form.

H. *Force majeure*

1. If the Contractor is unable to fulfil its obligations under the agreement or to fulfil these on time or properly due to a cause not attributed to it including but not limited to, stagnation in the normal course of business within its enterprise, these obligations shall be suspended up to the point at which the Contractor is able to fulfil these as agreed.
2. The Principal shall be entitled in the situation stated in the previous paragraph to terminate all or part of the agreement in writing with immediate effect without this giving rise to any entitlement to compensation.

I. *Fees*

1. A fee and reimbursement for costs incurred shall be payable by the Principal to the Contractor in accordance with the Contractor's normal rates, calculation methods and working methods.
2. The Contractor shall, before commencing work and in the meantime, be entitled to suspend the carrying out of the work until the Principal has made an advance payment to the Contractor deemed reasonable and fair for the work to be carried out or has provided security for this.
3. The Contractor's fee may consist of a prefixed amount per assignment and/or may be calculated based on rates per unit of time worked by the Contractor and shall be due according to the work by the Contractor carried out for the Principal's benefit.
4. If an amount set per assignment has been agreed, the Contractor shall also be entitled to charge per unit of time worked if and as far as the work exceeds the tasks stated in the assignment for which the Principal shall in that case also be liable.
5. If wages and/or prices are changed after conclusion of an agreement but before the assignment has been completed, the Contractor shall be entitled to adjust the agreed rates accordingly unless the Principal and the Contractor have decided otherwise in this matter.
6. The Contractor's fee, if necessary, including advance payments and statements of expenses from third parties involved including any value added tax payable shall be invoiced to the Principal monthly, quarterly, annually or on completion of the work.

J. *Payment*

1. The Principal shall pay the full invoice amount within 14 days of the invoice date in euro into the bank or giro account as stated on the invoice.

2. If the stated payment has not been made in full or on time, the Principal shall be in default and the Contractor shall be entitled without further demand or notice of default to charge the Principal the statutory rate of interest from the due date until the date of full payment without prejudice to the Contractor's further rights.
3. The Principal shall bear all the Contractor's costs in connection with legal and non-legal collection in relation to the demand. This shall also apply as far as these costs exceed those of the costs order.
4. The Contractor shall be entitled to demand that the Principal provide (additional) security in a form to be decided by the Contractor if the Contractor feels that the Principal's financial position and payment behaviour warrant this. If the Principal fails to provide the required security, the Contractor shall be entitled to immediately suspend the further carrying out of the agreement without prejudice to its other rights and to demand immediate payment of all amounts that the Principal owes to the Contractor for whatever reason.
5. Joint Principals shall be jointly and severally liable for payment of the invoice amount in the event of a joint assignment as far as the work was carried out for the benefit of the joint Principals.

K. Complaints

1. Complaints relating to work carried out and/or the invoice amount shall be submitted to the Contractor in writing within 30 days of dispatch of the items or information on which the Principal's complaint is based or within 30 days of discovering the defect if the Principal can show that it could not reasonably have discovered the defect earlier.
2. A complaint as provided for in the previous paragraph shall not suspend the Principal's payment obligation.
3. The Principal shall forfeit all rights if the complaint is not submitted on time.

L. Liability

1. The Contractor shall only be liable to the Principal for any shortcoming in carrying out the assignment if the loss is the direct result of a culpable shortcoming in completing the assignment and this shortcoming involves the failure to apply the care and expertise that may be expected in carrying out the assignment. The Contractor shall however (except in the case of intent or gross negligence) not be liable for:
 - any loss sustained by the Principal or third parties due to the Principal providing the Contractor with incorrect or incomplete details or information or otherwise resulting from the Principal's actions or omissions;
 - loss sustained by the Principal or third parties resulting from actions or omissions of auxiliary personnel engaged by the Contractor

(not including the Contractor's employees) even if these persons are employed by an organization associated with the Contractor;

- trading losses or indirect or consequential losses sustained by the the Principal or third parties.
2. The Contractor shall not be liable for shortcomings in the work carried out by subordinate, non-management employees in the event of intent or gross negligence on the part of such employees.
 3. Any liability by the Contractor in carrying out the assignment or any illicit act shall be limited to the amount based on which a claim exists in the respective case under professional liability insurance policy/policies that it has concluded plus the own risk for which the insurer is not liable under the policy conditions. If the policies relating to the professional liability insurance policy/policies do not cover or cover completely the loss due to the above shortcomings, liability shall be limited to three times the amount of the fee paid by the Principal to the Contractor according to the criterion of that stated in I as the fee (excluding value added tax) and/or is still payable with respect to the work to which the event giving rise to the loss refers or is associated with this up to a maximum of EUR 300,000.00 (three hundred thousand euros).
 4. A demand for compensation shall be submitted to the Contractor within 12 months of the Principal discovering or reasonably being expected to discover the loss failing which the right to compensation shall lapse.
 5. The Contractor shall be entitled at all times, if and as far as possible, to have the Principal rectify or limit this loss by repairing or improving the defective product.
 6. The Principal shall be obliged to indemnify and to safeguard the Contractor from all third party claims including those from shareholders, directors, members of the Supervisory Board and the Principal's personnel and associated legal persons and enterprises and other persons involved in the Principal's organization – flowing from or in connection with the Contractor's work for the Principal except if such claims result from intent or gross negligence by the Contractor.
 7. The Principal shall indemnify the Contractor in particular from third party claims due to loss caused by the Principal providing the Contractor with incorrect or incomplete information unless the Principal can show that the loss is not associated with the culpable actions or omission on its part or was due to intent or gross negligence by the Contractor.
 8. The Principal shall indemnify the Contractor from all possible third party claims in the event that the Contractor is compelled under the law and/or its professional rules to hand back the assignment and/or to provide assistance to government bodies that are entitled to receive solicited or

unsolicited information that the Contractor has received from the Principal or third parties in carrying out the assignment.

M. Due date

Unless provided for otherwise in these General Conditions, the Principal's rights of claim on whatever grounds also towards the Contractor in connection with the carrying out of work by the Contractor shall in any case lapse after one year from the point at which the Principal became aware of or might reasonably be expected to have become aware of the existence of these rights.

N. Termination

1. The Principal and the Contractor may terminate the agreement at any time.
2. The other party shall be notified of the termination in writing.
3. If and as far as the Contractor ends the agreement by termination, it shall be obliged to provide the Principal with the reasons for the termination and to do anything that the circumstances require in the interests of the other party.

O. Right of suspension

1. The Contractor shall be entitled to suspend the performance of all its obligations including the issuing of documents or other items to the Principal or third parties up to the point when all due claims against the Principal have been met in full.
2. That provided for in the second paragraph shall not apply to items or documents from the Principal that the Contractor has not yet processed.

P. Applicable law and choice of forum

1. All agreements between the Principal and the Contractor to which these General Conditions apply shall be governed exclusively by Dutch law.
2. All disputes associated with the legal relations between the Contractor and the Principal to which these General Conditions apply shall be brought before the competent court in the district where the Contractor has its registered office.
3. In departure from that stated in the previous paragraph, the Principal and the Contractor may opt for another method of adjudication.