

Article 1 - Definitions

- 1.1 In these general terms and conditions, the following terms have the following meanings:
- (a) BDO Group: the group of related legal entities operating in the Netherlands and trading under the 'BDO' brand name.
 - (b) Client: the Service Provider's contracting party under the Agreement.
 - (c) Engagement/Agreement: all arrangements in place between the Client and the Service Provider under which the Service Provider has undertaken towards the Client to perform Services subject to the General Terms and Conditions.
 - (d) General Terms and Conditions: the provisions contained in this document.
 - (e) Interim Worker: a natural person whom the Service Provider supplies to the Client for the temporary performance of work under the Client's direction and supervision.
 - (f) Service Provider: the private limited liability company that is a member of the BDO Group and a party to the Engagement/Agreement.
 - (g) Services: the Service Provider's supply of one or more Interim Workers to the Client for the performance of work under the Client's direction and supervision.

Article 2 - Applicability

- 2.1 These General Terms and Conditions are an integral part of the Agreement, except if and insofar as derogated from in the Agreement.
- 2.2 Any derogations from these General Terms and Conditions will only be valid if and insofar as expressly agreed between the parties in writing.
- 2.3 Notwithstanding the provisions of Article 2.2, the Service Provider will be authorised to unilaterally amend the Agreement as a result of laws and regulations.

Article 3 - Conclusion of the Agreement

- 3.1 The Agreement will have been concluded when the Service Provider is in possession of the engagement letter sent to the Client and signed for approval by the latter.
- 3.2 The Agreement referred to in Article 3.1 will be based on the information the Client has provided to the Service Provider and will be deemed to be an accurate and complete representation of the Agreement.
- 3.3 The Agreement will apply for the term agreed between the parties. The Agreement will end in any case upon termination and/or completion of the Services.
- 3.4 The parties will be permitted to sign the Agreement and any and all adjustments to it electronically. In addition, each party will be permitted to sign a different copy of the same document. Any amendments to the Agreement must be agreed by both parties in writing.

Article 4 - Required information

- 4.1 The Client will be required to provide the Service Provider upon the latter's request with all information that the Service Provider believes it needs for the proper performance of the Engagement or is obliged by law to request. The information must be provided in the format and in the manner requested by the Service Provider. If the information is not provided, or is not provided in good time, the Service Provider will be authorised to immediately suspend the performance (or further performance) of the Engagement.
- 4.2 The Client will furthermore be required, on its own initiative, to provide the Service Provider in good time with all information that the Client knows or should reasonably know to be important or useful for the proper performance of the Engagement.

- 4.3 The Service Provider may rely on the accuracy, completeness and reliability of the information provided to the Service Provider, even if this information originates from third parties.
- 4.4 If the performance of the Engagement is delayed because the Client fails to perform its obligations specified in Articles 4.1 and 4.2, or because the information provided by the Client turns out to be inaccurate, incomplete or unreliable, the additional costs resulting from this delay will be at the Client's expense, and the Service Provider will be authorized to charge an additional fee for the additional Services required as a result, and the Service Provider will also be authorized to immediately suspend the performance (or further performance) of the Engagement.
- or to do so on time, will be at the Client's expense.
- 6.5 The Service Provider will be authorised at all times to request a reasonable advance payment or additional security from the Client for the performance of the latter's payment obligations. If the Client fails to comply with this request, or fails to do so in good time, the Service Provider will be authorised, without prejudice to its other rights, to immediately suspend the performance (or further performance) of the Engagement, and all amounts owed by the Client to the Service Provider on whatever grounds will become immediately due and payable.
- 6.6 In the event that the Client is wound up, declared bankrupt or granted a moratorium, the amounts owed by the Client will be immediately due and payable.

Article 5 – Fees

- 5.1 The fees owed by the Client to the Service Provider will be calculated based on the hours spent by the relevant Interim Worker for the Client multiplied by the hourly rate agreed by the parties, plus turnover tax. The hours spent are calculated based on the weekly statements to be completed by the relevant Interim Worker and to be signed by the Client.
- 5.2 Unless the parties have expressly agreed otherwise, the costs incurred in the context of the Engagement – including travel and accommodation expenses as well as any other out of pocket expenses – are not included in the fees and will be charged separately to the Client.
- 5.3 In the event of early termination of the Agreement, the Client will be required to pay the fees owed until termination of the Services plus, where applicable, the costs referred to in Article 5.2 in full.

Article 6 - Invoicing and payment

- 6.1 The fees owed by the Client to the Service Provider plus, where applicable, the expenses referred to in Article 5.2 will be charged by the Service Provider to the Client at regular intervals.
- 6.2 Payment by the Client must be effected in Dutch currency within fourteen (14) days of the invoice date, without any deduction, discount or set off, by means of payment into or transfer to a bank account to be specified by the Service Provider.
- 6.3 If the Client fails to pay within the period stated in Article 6.2, the Service Provider will be authorised, without notice of default and without prejudice to the Service Provider's other rights, to charge the Client the statutory commercial interest for the period from the payment deadline referred to in Article 6.2 until the date on which payment is made in full.
- 6.4 All judicial and extrajudicial costs, including collection costs, incurred by the Service Provider in connection with the Client's failure to perform its payment obligations,

Article 7 - Client's responsibility

- 7.1 The work to be performed by Interim Workers for the Engagement will be done exclusively under the Client's direction and supervision. The Client will abide by the principle of good employment practices laid down in Article 7:611 of the Dutch Civil Code when giving directions and exercising its supervision.
- 7.2 The Client will be required to provide Interim Workers in good time with all information necessary for the performance of the work.
- 7.3 The Client will not be authorised to supply any Interim Workers to third parties in or outside the Netherlands without the Service Provider's prior written consent.
- 7.4 The Client will not be authorised to instruct the Interim Workers to perform any work other than the work agreed between the parties without the Service Provider's prior written consent.
- 7.5 The Client will be required to comply with the obligations ensuing from the Working Conditions Act (*Arbeidsomstandighedenwet*) and the regulations based on that Act, including by providing a proper place to work.
- 7.6 The Client will furthermore be required to perform the obligations ensuing for employers from Article 7:658 of the Dutch Civil Code (on safety in the workplace and of work resources) as its own obligations towards the Interim Workers.
- 7.7 The Client will be authorised to determine when Interim Workers can take their holidays, after prior consultation with the Service Provider and with due observance of the provisions of Articles 7:634 through 7:645 of the Dutch Civil Code (on holidays and leave).
- 7.8 The parties will be required at all times to promptly notify each other of any facts and/or circumstances – including incapacity for work, accidents or illness – preventing one or more Interim Workers from performing their duties under the Engagement. If such facts and/or circumstances occur, the parties will consult each other to discuss possible solutions.
- 7.9 If and insofar as one or more Interim Workers are

unable or no longer able to perform their duties under the Engagement for whatever reason and no replacement of those Interim Workers has been or is offered by the Service Provider, the Client will not owe any fees as referred to in Article 5.1 in respect of the relevant Interim Workers.

Article 8 - Client's takeover of Interim Workers

- 8.1 The Client will be authorised to contact any Interim Worker during the performance of the Engagement or within two (2) years of its completion with a view to concluding an agreement – by whatever name – with that Interim Worker based on which the Interim Worker referred to will perform work for the Client (temporarily or otherwise), provided that this is done following mutual consultations between the parties and with the Service Provider's prior written consent, which may be subject to a fee in accordance with Article 8.3.
- 8.2 The Client will be required to provide the Service Provider with all information necessary for the calculation of the fee owed by the Client to the Service Provider in accordance with Article 8.3 within ten (10) working days of the conclusion of the agreement referred to in Article 8.1.
- 8.3 The fee referred to in Article 8.1 per Interim Worker is fifty percent (50%) of the gross annual salary on a full-time basis agreed between the Client and the relevant Interim Worker, plus VAT, unless circumstances justify a different percentage according to principles of reasonableness and fairness. The gross annual salary referred to above also includes holiday allowance, guarantee commissions and other commissions, committed profit distributions and bonuses. The fee will be charged to the Client as a one-off payment. The provisions of Articles 6.2 through 6.4 apply mutatis mutandis.

Article 9 - Confidentiality

- 9.1 The parties are not permitted to disclose the substance and existence of the Agreement to any third parties. The parties are obliged to observe confidentiality in respect of all data obtained in connection with the performance of the Services which they know or should reasonably know to be confidential.
- 9.2 Notwithstanding Article 9.1, however, each party will be permitted to disclose such information if this information:
- (i) Is or becomes generally known due to causes other than non-performance of the Agreement.
 - (ii) Is subsequently received by one of the parties from a third party which, insofar as the recipient is aware, does not have a duty of confidentiality towards the disclosing party in respect of that information.
 - (iii) Was already known to the recipient at the time of its disclosure or was subsequently created independently.
 - (iv) Is disclosed to enforce the recipient's rights ensuing from the Agreement, insofar as necessary.

- (v) Must be disclosed pursuant to applicable legislation, the rule of law or professional regulations.
- (vi) Is relevant in legal or other proceedings in which one of the parties acts on its own behalf.

- 9.3 The Service Provider will be required to impose its obligations ensuing from Articles 9.1 and 9.2 on the Interim Workers and the BDO Group as well if and insofar as they receive any information based on Article 9.4.
- 9.4 The Service Provider will be permitted, with due observance of applicable legislation, to provide information from or about the Client to, obtain such information from, and share such information with, the BDO Group, which may subsequently, like the Service Provider, collect, use, transfer, store or otherwise process this information for purposes relating to:
- (i) Performance of the Engagement.
 - (ii) Compliance with the regulatory requirements and statutory obligations applicable to the Service Provider.
 - (iii) Prevention of conflicts of interest.
 - (iv) Risk management and quality assessments of and by the Service Provider.
 - (v) Internal accounting and administrative purposes of the Service Provider.
 - (vi) Improvement of existing services and development of new services by the Service Provider.
 - (vii) IT purposes, including untraceable and anonymised use in the context of the preparation, pursuit or maintenance of best practices, statistics, research and/or benchmark studies.

Article 10 - Objections

- 10.1 The Client will be required to notify the Service Provider in writing of any objections regarding the invoice amount within thirty (30) days of the invoice date. If the Client fails to object within the period specified to that end, all its rights and claims on whatever grounds in respect of the matter to which it could have objected within that period will lapse.
- 10.2 The Client will not be authorised to suspend its payment obligations on account of any objections as referred to in Article 10.1.
- 10.3 If and insofar as the Client's objection is justified in the Service Provider's opinion, the Service Provider will be authorised to adjust the invoice amount.

Article 11 - Liability and indemnity

- 11.1 The Service Provider will only be liable for any damage incurred by the Client (and any parties affiliated with the Client for whom Services are performed) that is the direct result of an attributable failure in the performance of the Agreement (breach of contract) or an unlawful act, or otherwise pursuant to the law. The Service Provider's aforementioned liability will be limited to a maximum

- of three (3) times the amount of the fee charged by the Service Provider to the Client for the performance of the Services which gave rise to the damage, in which respect only the fee relating to the last twelve (12) months that those Services were performed will be taken into account.
- 11.2 The Service Provider will not be liable for any damage incurred because:
- (i) The Client did not perform its information obligation ensuing from Articles 4.1 and 4.2, or
 - (ii) The information provided by the Client turned out to be inaccurate, incomplete or unreliable.
- 11.3 The Service Provider will furthermore not be liable for any damage that is the result of mistakes made by any Interim Workers in the performance of work under the Engagement.
- 11.4 The Service Provider will not be required to perform any obligation towards the Client if it is prevented from doing so by a circumstance that is not its fault or a circumstance that should not have to be borne by the Service Provider pursuant to the law or common opinion. For the purposes of these General Terms and Conditions, force majeure, as well as having the meaning assigned to it by statutory law and case law, is understood to mean all external causes, whether foreseen or unforeseen, which are beyond the Service Provider's control but which prevent the Service Provider from performing its obligations. These include work strikes at the Service Provider's business or that of third parties. The Service Provider will also have the right to invoke force majeure if the circumstance preventing performance (or further performance) of the Agreement commences after the Service Provider should have performed its obligation.
- 11.5 The Service Provider will in all cases be authorised to limit or undo the Client's damage as much as possible, to which end the Client will fully cooperate.
- 11.6 The Client indemnifies the Service Provider against any third-party claims regarding damage incurred by those third parties in connection with or ensuing from the Engagement performed by the Service Provider, unless the Service Provider is liable for that damage towards the Client pursuant to the provisions of this Article.
- 11.7 The Client indemnifies the Service Provider against any claims from Interim Workers and/or third parties for compensation for damage in connection with or ensuing from the work to be performed by Interim Workers under the Engagement for which the Service Provider could be held liable.
- 11.8 The limitations of liability laid down in the previous paragraphs of this Article are also stipulated for any Interim Workers who may rely directly on those limitations of liability.
- 11.9 The limitations laid down in paragraphs 1 and 3 of this Article do not apply to damage caused by the Service Provider's intent or deliberate recklessness.
- 11.10 The Client will only exercise any rights of claim or rights of recourse with regard to the Services or otherwise ensuing from the Agreement against the Service Provider and not against any Interim Workers.

Article 12 - Termination of the Agreement

- 12.1 Either party will be authorised at all times to terminate the Agreement, in whole or in part, by giving notice, subject to a reasonable notice period, unless the parties have agreed otherwise. In addition, the Service Provider will be permitted to terminate the Agreement, in whole or in part, in writing with immediate effect, if (i) the Service Provider establishes in reasonableness and fairness that it is no longer able to provide the Services in accordance with applicable legislation, or for reasons of independence, or if, (ii) after acceptance or continuation of the Engagement, any information comes to light that, had this information been known to the Service Provider at the time of acceptance or continuation of the Engagement, would have led the Service Provider not to accept or continue the Engagement, or to accept or continue it in amended form, unless the Service Provider is able to adequately adjust the Agreement with the Client. Notice must be given in writing.
- 12.2 In the event that the Client is wound up, declared bankrupt or granted a moratorium, the amounts owed by the Client will be immediately due and payable.
- 12.3 Any provisions of the Agreement and these General Terms and Conditions that are expressly or inherently intended to remain in force even after the Agreement has ended or has been terminated will remain in full force after the Agreement has ended or has been terminated.
- 12.4 Termination of the Agreement based on Article 12.1 will never constitute ground for any claim for compensation for costs or damage, unless expressly provided otherwise in the Agreement.

Article 13 - Complaints

- 13.1 The Service Provider has a complaints procedure that offers the option of submitting a complaint about alleged irregularities in connection with the Service Provider's performance of the Engagement. The Client has the option of submitting a complaint regarding the performance of the Engagement with the Service Provider's Complaint Handling Committee (*Commissie Klachtbehandeling*). The conditions are available on the website: <https://www.bdo.nl/en-gb/about/complaints-procedure>. The complaint must be sent by post to the address stated below, or sent by email to cls@bdo.nl. The Service Provider will investigate the complaint as soon as reasonably possible and inform the Client as soon as reasonably possible of the outcome of its investigation.

Commissie Klachtbehandeling BDO
 c/o BDO Holding B.V.
 Corporate Litigation & Support
 P.O. Box 182
 5600 AD Eindhoven
 The Netherlands

Article 14 - Protection of personal data

- 14.1 Insofar as the Service Provider processes personal data within the meaning of the General Data Protection Regulation ('GDPR') in the context of the Engagement ('Personal Data'), the Service Provider will determine the purpose and means of processing, thus acting as the controller within the meaning of the GDPR.
- 14.2 The Service Provider may process Personal Data relating to and/or provided by the Client, for example, (i) in the context of the Engagement, (ii) in the performance of the Service Provider's statutory obligations, (iii) in order to support the Service Provider's provision of services to the Client, (iv) in relation to the establishment of or defence against legal claims, or (v) in order to be able to contact the Client and/or persons working at/for the Client regarding information and services from the Service Provider and third parties, including the Service Provider's BDO Member Firms.
- 14.3 Personal Data processing by the Service Provider in the context of activities as stated in Article 14.2 above will take place in accordance with the applicable laws and regulations on personal data protection ('Privacy Legislation'), such as the GDPR and the General Data Protection Regulation (Implementation) Act (*Uitvoeringswet Algemene verordening gegevensbescherming* ('UAVG')). The Service Provider may share Personal Data with its BDO Member Firms and/or any third parties engaged by the Service Provider to support its provision of services. The transfer of Personal Data among BDO Member Firms is subject to BDO Binding Corporate Rules. Personal Data will only be shared insofar as this is necessary in the context of the aforementioned activities and insofar as this is in accordance with Privacy Legislation. The Service Provider has appointed a Privacy Officer (privacy@bdo.nl).
- 14.4 The Client has an independent duty to comply with Privacy Legislation. The Client guarantees the lawfulness of the provision of the Personal Data to the Service Provider and will in that regard observe all statutory obligations applicable to the Client under Privacy Legislation, including the obligation to inform data subjects of the provision of their Personal Data to the Service Provider and the processing of this data by the Service Provider in the performance of the Engagement. Information on BDO's processing of Personal Data is available in the privacy statement (<https://www.bdo.nl/en-gb/about/quality/privacy-statement>).
- 14.5 The Service Provider will take appropriate technical and organisational measures to protect the Personal Data from destruction, loss, alteration, unauthorised disclosure and unauthorised access, taking into account the risks attached to the processing of the Personal Data, also in view of the nature of this data.
- 14.6 With regard to Personal Data provided by the Client, the Service Provider will inform the Client if (i) a request is received from a data subject seeking to exercise his or

her rights, (ii) a complaint or claim is received in relation to the processing of the Personal Data, and (iii) the Service Provider makes a notification pursuant to Article 33 or 34 of the GDPR.

- 14.7 If the Service Provider so requests, the Client will, without unreasonable delay, lend all cooperation and provide all information required to comply with Privacy Legislation, including but not limited to information and cooperation in relation to the exercise of a data subject's rights and any Personal Data breaches.

Article 15 - Applicable law and disputes

- 15.1 All legal relationships between the Service Provider and the Client to which these General Terms and Conditions apply are governed by Dutch law.
- 15.2 All disputes relating to the legal relationship between the Service Provider and the Client to which these General Terms and Conditions apply will be referred exclusively to the competent court in the District of Oost Brabant, unless provisions of mandatory law dictate otherwise.

Article 16 - Other provisions

- 16.1 The article headings used in these General Terms and Conditions are provided for ease of reference only. No rights can be derived from these headings.
- 16.2 If any provision of the Agreement turns out to be wholly or partly unlawful, invalid or otherwise unenforceable, the other provisions will remain in full force.
- 16.3 Neither party will be permitted to use or refer to the other party's name, logos or trade mark in public without the other party's prior consent, it being understood that the Service Provider will be permitted to use the Client's name in order to identify it as one of its clients.