

Article 1 Definitions

- 1.1 In these General Terms and Conditions the following words shall have the following meanings:
- (a) Contractor: the private company with limited liability BDO Legal B.V., having its registered office at Eindhoven (the Netherlands);
  - (b) Client: the (legal) person who has commissioned Contractor to perform activities;
  - (c) Assignment/Agreement: the contract between Client and Contractor, by which Contractor undertakes towards Client to perform activities.
- 1.2 In these General Terms and Conditions each sub-Assignment or additional Assignment is considered a separate Assignment to perform activities. In these General Terms and Conditions 'Assignment' should consequently be understood to mean 'sub-Assignment' or 'additional Assignment' where appropriate.

Article 2 Applicability

- 2.1 These General Terms and Conditions shall apply to all legal relations between Contractor and Client concerning activities performed or to be performed by Contractor for Client.
- 2.2 Deviations from these General Terms and Conditions shall only be valid, in case and insofar as they have been agreed on explicitly and in writing between parties. Insofar as such deviations did not take place the provisions in these General Terms and Conditions shall continue to apply unimpaired.

Article 3 Offer and conclusion Agreement

- 3.1 The Agreement shall be concluded in one of the following ways and on one of the following dates:
- (a) either, in case an order confirmation is sent, the moment at which Contractor has received back the order confirmation sent to Client and signed by latter as correct;
  - (b) or, in case no order confirmation is sent, the moment at which an offer made by Contractor is explicitly accepted by Client verbally or in writing and unaltered;
  - (c) or, in case the Assignment granted by Client is not preceded by an offer from Contractor, the moment at which Contractor has commenced execution of that Assignment.
- Nonetheless it is open to each party to prove that the Agreement has been concluded in a different way and/or at a different time.
- 3.2 The order confirmation referred to in article 3.1 under (a) shall be based on the information provided thereto by Client and shall be regarded to represent the Agreement accurately and completely.
- 3.3 The Agreement shall be entered into for an indefinite period of time, unless parties have agreed explicitly otherwise or that it follows from the contents, nature or purport of the Assignment that the Agreement has been entered into for a definite period of time.

Article 4 Required information

- 4.1 Client is obliged to provide Contractor in time with all information that Contractor in its judgement requires for a correct execution of the Assignment or that Contractor is obliged to obtain in accordance with the law. The information is to be provided in the form and manner as requested by Contractor. In case the information is not provided or not provided in time, Contractor shall be authorised to immediately suspend the (further) execution of the Assignment.

- 4.2 Client is furthermore obliged to provide Contractor of his own accord with all information, of which Client knows or should reasonably know this to be necessary or useful for a proper execution of the Assignment.
- 4.3 Client shall vouch for the accuracy, completeness and reliability of the information provided to Contractor, even if it originates from third parties.
- 4.4 In case the execution of the Assignment is delayed owing to the fact that Client does not fulfil his obligations referred to in articles 4.1 and 4.2 or because the information provided by Client does not meet the provisions in article 4.3, the (additional) costs arising therefrom shall be for Client's account and Contractor shall be authorised to charge Client with (additional) fees for the (extra) activities that have become necessary because of that.
- 4.5 The information provided by Client shall be retained by Contractor no longer than will be necessary or useful in view of the execution of the Assignment, but in no case longer than the legal period for retaining books, records and other data carriers (seven years), unless parties have explicitly agreed otherwise.

Article 5 Execution of the Assignment

- 5.1 Contractor shall perform the activities to be carried out under the Assignment, with due observance of what has been agreed on in respect thereto between parties, to the best of his knowledge and ability and according to the standards accepted within the sector in which Contractor operates. Contractor does, however, not guarantee the attainment of a specific result.
- 5.2 Contractor determines by which person or persons from its organisation the Assignment will be carried out, such to the exclusion of the provisions in article 404 of Book 7 of the Dutch Civil Code. Furthermore Contractor determines in what way and by which means the Assignment will be carried out. For that purpose the reasonable wishes and instructions of Client will be considered as much as possible, provided this is beneficial in Contractor's judgement to the timely and proper execution of the Assignment.
- 5.3 Contractor is only authorised to call in third parties for the execution of the Assignment, in case agreement in respect thereto exists between parties, unless it follows from the contents, nature or purport of the Assignment that Contractor is also authorised thereto without said agreement or that calling in third parties is necessary in Contractor's judgement for a timely and correct execution of the Assignment.
- 5.4 In case Client wishes to involve third parties in the execution of the Assignment, he shall only be authorised in that respect after agreement has been reached between parties in respect thereto.
- 5.5 Periods mentioned by Contractor within which the activities should be completed are always indicative periods, unless parties have explicitly agreed otherwise or that it flows from the contents, nature or purport of the Assignment that those periods are definite in character.
- 5.6 In case during the execution of the Assignment more or other activities were carried out for Client than were commissioned, the suspicion shall be derived from notes related thereto in the administration of Contractor that those activities were carried out under (incidental) Assignment, provided those notes relate to (among other things) consultations held between Contractor and Client (also) in connection with said activities. In case the aforementioned activities were carried out to meet Contractor's obligations under article 5.1, Contractor is authorised to charge Client for those activities, although the aforementioned notes are missing.

## Article 6      Secrecy

- 6.1 Contractor is obliged to secrecy of the existence and the terms of the Assignment, of the information provided by Client as well as of the results of the activities carried out by Contractor pursuant to the Assignment. The duty of secrecy shall not apply, in case and insofar as said information and/or results are destined for publication or Contractor is obliged to disclosure or publication pursuant to legal provisions or rules of conduct and professional practice. Furthermore the obligation to observe secrecy shall not apply towards the third parties called in in the execution of the Assignment as referred to in the articles 5.3 and 5.4.
- 6.2 Contractor is obliged to also impose his obligations arising from article 6.1 on his employees and on third parties called in by her in the execution of the Assignment.
- 6.3 Without prior written consent from Contractor Client shall not be authorised to provide third parties in whatever manner with information as regards substantive aspects of the execution of the Assignment, including the way in and the means by which the Assignment is executed.

## Article 7      Intellectual Property

- 7.1 The rights with regard to all (intellectual) products, used by Contractor within the scope of the Assignment - including analyses, models, surveys, software, techniques and the like - or that are the result of the activities performed by Contractor under the terms of the Assignment - including advice, reports, accounts, plans and the like - shall exclusively rest with Contractor, insofar as those do not (also) accrue to third parties.
- 7.2 Without prior written consent from Contractor Client is not authorised to publication or multiplication of the products referred to in article 7.1 nor to use thereof for any other purpose or provision thereof to other persons, than for which or for whom said products are destined. This prohibition also comprises the explicit or tacit consent of said actions.

## Article 8      Fee

- 8.1 The fee for the activities to be carried out under the Assignment shall be calculated on the basis of the time spent on those activities multiplied by the hourly rate used by Contractor or on the basis of what has been agreed on in respect thereto between parties, and is exclusive of value added tax (VAT). Unless parties have explicitly agreed otherwise, the costs incurred within the scope of the Assignment - including travelling expenses and accommodation and other 'out-of-pocket' expenses as well as the costs of third parties called in in the execution of the Assignment - are not included in the fee and shall be charged to Client separately. The fee falls due to the extent the activities have been carried. The indebtedness of the fee does not depend on the results of the activities performed under the terms of the Assignment.
- 8.2 In case after the conclusion of the Agreement, but preceding the completion of the Assignment wages and/or costs undergo a change, Contractor is authorised to adjust the fee accordingly.
- 8.3 The fee, in the occurring case increased by expenses and declarations of third parties called in for the execution of the Assignment, will - depending on the nature of the Assignment and at Contractor's discretion - be charged to Client periodically or after full execution of the Assignment, insofar as parties have not agreed otherwise.
- 8.4 On premature termination of the Agreement Client is obliged to full payment of the fee due until termination of the activities, in the occurring case increased by ex-

penses and declarations of third parties called in for the execution of the Assignment.

## Article 9      Payment

- 9.1 Payment by Client should be made not later than fourteen (14) days after date of invoice, without deduction, discount or settlement in Dutch currency by transfer to or deposit into a bank account to be designated by Contractor.
- 9.2 In case Client has not paid within the term referred to in article 9.1 and Client remains in default after having been warned, Contractor shall be authorised, without any demand or notice of default being required thereto and without prejudice to Contractor's other rights, to charge Client the legal interest over the amount not paid or not paid in time, accrued from the expiry date referred to in article 9.1 until the date on which payment is made in full.
- 9.3 All judicial and extrajudicial (collection-)costs incurred in reasonableness by Contractor as a result of the non-fulfilment or late fulfilment by Client of his obligations to pay shall be for Client's account.
- 9.4 Contractor is at all times authorised to require from Client a reasonable advance payment. Client is obliged to meet such a requirement. In case Client fails to meet said requirement, Contractor shall be authorised, without prejudice to Contractor's other rights, to immediately suspend the (further) execution of the Assignment and all that Client is owing to Contractor for whatever reason, shall be immediately due and payable.
- 9.5 In case the Assignment was given by several Clients jointly, they are, in case and insofar as the activities have been carried out for them jointly, jointly and severally liable for the fulfilment of the obligations to pay arising from the Agreement.
- 9.6 Contractor is authorised to exercise the right of retention in respect of documents or records prepared or adapted by Contractor until Client has paid all amounts due to Contractor in connection with the execution of the Assignment or the (premature) termination of the Agreement, except in case and insofar as the Client's interest dictates otherwise.

## Article 10      Complaints

- 10.1 Client is obliged to inform Contractor of complaints with regard to the activities performed by Contractor and/or the invoice amount in writing within thirty (30) days after the date of dispatch of the matters in connection with which he wishes to complain, or forthwith after he has discovered what he wishes to complain about. In the latter instance Client should prove that what he wishes to complain about could not reasonably have been discovered sooner.
- 10.2 Client is not authorised to suspension of his obligations to pay on account of complaints as referred to in article 10.1.
- 10.3 In case and insofar as Client complains rightly in Contractor's judgement, Contractor shall be authorised at his own option to either adjust the invoice amount, or improve the activities in question for his own account or perform these again, or to refund part of the fee already paid without further executing the Assignment.
- 10.4 In case Client has not complained within the period stipulated by article 10.1, all his rights and claims for whatever reason shall lapse in respect of what he has complained about or could have complained about within that period.

## Article 11 Liability

- 11.1 Contractor is only liable for damage to Client, which is the direct consequence of an attributable failure of Contractor to fulfil his obligations under article 5.1. Contractor's liability is limited to a maximum of three (3) times the amount of the fee, charged by Contractor to Client for carrying out the activities in which lies the cause of the damage, on the understanding that only the fee shall be considered related to the last twelve (12) months during which those activities were carried out. The above suffers exception in the event of intention or wilful recklessness by Contractor.
- 11.2 Contractor shall not be liable for damage, which has been caused owing to the fact that Client has not fulfilled his obligation to provide information arising from articles 4.1 and 4.2 or because of the fact that the information provided by Client does not meet what he guarantees under article 4.3, unless this damage has also been caused by Contractor's intention or gross negligence.
- 11.3 Furthermore Contractor shall not be liable for damage, which has been caused by acts or omissions of third parties involved by Client in the execution of the Assignment, unless that damage has also been caused by Contractor's intention or gross negligence.
- 11.4 Contractor, for that matter, shall always be authorised to limit or undo Client's damage as much as possible, to which Client shall grant every co-operation.
- 11.5 Client shall indemnify Contractor against claims by third parties in respect of damage, which relates to or flows from the Assignment carried out by Contractor, in case and insofar as Contractor is not liable for that towards Client pursuant to the provisions in this article.
- 11.6 The limitations of liability laid down in the previous provisions of this article are also stipulated in favour of third parties called in by Contractor for the execution of the Assignment, who may therefore directly invoke those limitations of liability.

## Article 12 Electronic mail and electronic data transfer

- 12.1 Unless parties have agreed otherwise, the communication (sending and receiving of messages with or without attachments) between Client and Contractor shall (also) be possible by means of electronic mail. The communication shall take place under the following conditions:
- the sending and receiving of messages by means of electronic mail is only meant to exchange information and not to exchange declarations of intentions addressed to the other party, unless parties have explicitly agreed otherwise;
  - a message sent by means of electronic mail is considered to be received by addressee, in case the sender has received (by means of electronic mail) a confirmation of receipt by addressee or if it appears otherwise to sender that the message has been received by addressee;
  - in case of doubt as regards the correctness or the completeness of a message received by means of electronic mail, the contents of the message sent by sender shall be decisive.
- 12.2 Contractor does not guarantee the correct, complete or timely transmission of a message sent by means of electronic mail.
- 12.3 Contractor shall take measures, which may reasonably be required from him, to prevent third parties from taking note of the contents of messages (including possible attachments thereto) sent by means of electronic mail, but can not guarantee that third parties can not take note thereof, so that Contractor shall not accept liability for damage as a consequence of taking note of the contents

of those messages (including possible attachments thereto) by third parties.

- 12.4 In case the execution of the Assignment takes place by means of electronic data transfer, either because parties have agreed so or Contractor is obliged by law thereto, Contractor shall take measures, which may reasonably be required from him, to prevent that the sending or receiving from data, both in the relation to Client as in the relation to third parties, is disrupted or delayed or that the data, while sending or receiving them, are mutilated or changed. Contractor, however, has no influence on the means of data communication or the computer systems by means of which the electronic data transfer takes place, so that Contractor shall not accept liability for damage as a consequence of the use of electronic data transfer within the scope of (carrying out) the Assignment.

## Article 13 Term of forfeiture

Without prejudice to the provisions in article 10 Client is obliged, in case he is or remains of the opinion that Contractor has not carried out the Assignment properly or with due care, to inform Contractor forthwith of this in writing - unless this has already taken place on the basis of the provisions in article 10.1 - and to make legally valid the claims based thereupon within one (1) year after date of the above notification, or within one (1) year after that notification should have been given, in the absence of which all his rights and claims on that account shall lapse by the expiry of said term.

## Article 14 Termination of Agreement

- 14.1 In case the Agreement has been entered into for an indefinite period of time, each party is at all times authorised to terminate the Agreement with due observance of a period reasonable under the circumstances by giving notice by the end of a calendar month, without prejudice to the provisions of article 14.3.
- 14.2 In case the Agreement has been entered into for a definite period of time or for the performance of certain activities, it cannot be terminated before the end of that period or the completion of those activities, without prejudice to the provisions of article 14.3.
- 14.3 Notwithstanding the provisions in the articles 14.1 and 14.2 each party is authorised to terminate the Agreement with immediate effect in case it may reasonably be expected that the Assignment, without there being an attributable failure of one of the parties to fulfil his obligations, can or shall not be executed (any more) as agreed upon by the parties. Contractor, moreover, is authorised to terminate the Agreement in case it may reasonably not be expected (any more) from him to execute the Assignment as agreed upon by the parties. The foregoing does not apply in case and insofar as the parties have agreed otherwise.
- 14.4 Notice of termination must be given in writing indicating the reason for termination.

## Article 15 Modification General Terms and Conditions

- 15.1 Contractor is authorised to modify these General Terms and Conditions. The General Terms and Conditions modified by Contractor shall apply towards Client as from thirty (30) days after latter has been informed of the change in writing, unless Client indicates to Contractor in writing its objections to the change within that period. In the latter case Client is authorised to terminate the Agreement by the time at which the modified General Terms and Conditions would become applicable to the Agreement, yet only in case the modification implies an essential increase of the obligations arising from the Agreement for Client. Notice of termination must be given in

writing. The provision of article 14.4 shall apply *mutatis mutandis*.

- 15.2 In case Client has timely indicated his objections to the change, without having terminated the Agreement in accordance with the provisions of article 15.1, the unmodified General Terms and Conditions continue to apply between parties until the Assignment has been completed or until the Agreement has been terminated, yet not longer than six (6) months as from the end of the above-mentioned thirty (30) days' period. Should the Agreement continue after that, the modified General Terms and Conditions shall apply thereupon as from that time.

Article 16 Applicable law and disputes

- 16.1 All legal relations between Contractor and Client, to which these General Terms and Conditions apply, are governed by Dutch law.
- 16.2 All disputes relating to the legal relationship between Contractor and Client to which these General Terms and Conditions apply, shall only be submitted to the competent court in the district within which Contractor's registered office is situated, unless provisions of mandatory law prescribe otherwise.

Article 17 Translation and authentic text

These General Terms and Conditions have been drawn up in the Dutch language and translated into the English language. Therefore the Dutch text of these General Terms and Conditions shall apply as the authentic text thereof.

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## Supplementary Conditions for Processing Personal Data

These Supplementary Conditions are a supplement to the General Terms and Conditions and only apply to the processing of personal data in the context of the services provided by BDO.

### Article 1 Definitions

1.1 In these Supplementary Conditions the terms below have the following meanings:

- (a) General Terms and Conditions: the general terms and conditions applied by BDO, including specific supplementary conditions, that are applicable to the Agreement and relate to the Services;
- (b) BDO: the legal person acting under the brand name of 'BDO', which concludes or has concluded the Agreement;
- (c) Data Subject: the natural person who can be identified on the basis of the Personal Data;
- (d) Services: the work to be performed by BDO for the benefit of the Customer on the basis of the Agreement;
- (e) Customer: the natural person who, or the legal entity or company that has instructed BDO to provide the Services;
- (f) Employee: a person who is or will be involved in the provision of the Services on the authority of BDO;
- (g) Agreement: the agreement between BDO and the Customer, on the basis of which the Services are provided;
- (h) Personal Data: the information, within the meaning of Article 4(1) of the GDPR, to be provided by the Customer to BDO and to be processed by BDO for the benefit of the Customer with a view to providing the Services;
- (i) Subprocessor: the natural person, legal entity or company engaged or to be engaged by BDO to process the Personal Data;
- (j) GDPR: Regulation 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, Official Journal No. L 119 of 4 May 2016, p. 1 et seq. (General Data Protection Regulation);
- (k) Data Processing Agreement: the Agreement in so far as it relates to the processing of the Personal Data.

1.2 For the application of the Supplementary Conditions it makes no difference whether the terms defined in Article 1.1 are used in the singular or plural or in a particular combination.

### Article 2 Applicability

2.1 These Supplementary Conditions apply to the Agreement in so far as the Agreement relates to the processing of the Personal Data by BDO for the Customer. In that case BDO will be the 'processor' and the Customer the 'controller' within the meaning of the GDPR and the Agreement will also have the nature of a data processing agreement within the meaning of Article 28(3) of the GDPR.

2.2 BDO and the Customer are aware that the GDPR directly applies to the processing of the Personal Data and that the GDPR imposes obligations on each of them as 'processor' and 'controller' respectively.

### Article 3 Nature and purpose of the processing

3.1 BDO processes the Personal Data with a view to providing the Services and based on written instructions of the Customer.

BDO will not process the Personal Data any longer than necessary for providing the Services.

3.2 Unless provided otherwise in the Agreement, the processing of the Personal Data concerns the following categories of Data Subjects, in so far as they are natural persons: the Customer, the Customer's employees and customers and suppliers of the Customer.

3.3 Unless provided otherwise in the Agreement, the processing of the Personal Data concerns the following categories of Personal Data, but only in so far as the processing thereof is necessary for the performance of the Agreement: name, address, date of birth, place of birth, citizen service number, bank account number, identity card number, telephone number, email address and IP address.

3.4 The Customer is responsible for the accuracy and completeness of the Personal Data and will provide BDO in a timely fashion with the Personal Data to enable BDO to provide the Services in good time.

3.5 The Customer guarantees BDO the lawfulness of the processing of the Personal Data.

3.6 BDO determines in what manner, with what resources and, if applicable, by which Employee(s) the Personal Data will be processed.

3.7 BDO will not process the Personal Data in or transfer them to a country outside the European Union or the European Economic Area, if it has not been established by a decision of the European Commission that this country guarantees an appropriate level of protection within the meaning of Article 45(1) of the GDPR, unless:

- (i) with the explicit written permission of the Customer, or
- (ii) appropriate safeguards within the meaning of Article 46(1) of the GDPR are in place.

### Article 4 Security

4.1 BDO will take appropriate technical and organizational measures to protect the Personal Data against loss and any form of unauthorized or unlawful processing, including unnecessary collection and further processing thereof, taking account of the risks attached to the processing of the Personal Data and also in view of the nature of the Personal Data.

4.2 BDO will ensure that the supplier of the infrastructure that is used by BDO, inter alia, for processing the Personal Data will likewise take the measures referred to in Article 4.1 with respect to the infrastructure and that those measures comply with the requirements set or that must be set by the GDPR and under the Data Processing Agreement.

### Article 5 Confidentiality

5.1 BDO undertakes to keep the Personal Data confidential. This obligation may be departed from if and to the extent that BDO is obliged by law to disclose or communicate the Personal Data.

5.2 BDO is obliged to impose the obligations arising for it from Article 5.1 also on Employees and Subprocessors.

### Article 6 Subprocessors

6.1 BDO is authorized to engage third parties as Subprocessors to process the Personal Data. The Subprocessor(s) engaged by BDO to process the Personal Data is/are listed on the BDO website. If BDO intends to engage one or more other or new Subprocessors to process the Personal

Data, it will notify the Customer thereof and the Customer will have the option to object to this change within a period of thirty (30) days of this notification.

6.2 BDO is obliged to impose on the Subprocessors the same obligations as those arising for BDO from the Data Processing Agreement.

6.3 BDO guarantees the Customer that the Subprocessors will comply with the obligations referred to in Article 6.2.

#### Article 7 Support

7.1 Taking account of the nature of the processing of the Personal Data and in so far as reasonably possible, BDO will take appropriate technical and organizational measures to support the Customer in providing the Data Subjects with the information referred to in Articles 13 to 15 of the GDPR and in complying with the obligations arising for the Customer as the controller in connection with Data Subjects exercising their rights laid down in the GDPR in Articles 15 (right of access), 16 (right to rectification), 17 (right to erasure), 18 (right to restriction of processing), 19 (right to notification regarding rectification or erasure of personal data), 20 (right to data portability), 21 (right to object) and 22 (right not to be subjected to automated decision-making).

7.2 Taking account of the nature of the processing of the Personal Data and the relevant information available to it, BDO will support the Customer in complying with the obligations arising for the Customer as the controller from Articles 32 (security of processing), 33 (notification of a personal data breach to the supervisory authority), 34 (communication of a personal data breach to the data subject), 35 (data protection impact assessment) and 36 (consultation of the supervisory authority further to a data protection impact assessment) of the GDPR.

#### Article 8 Returning or erasing Personal Data

8.1 Immediately after the processing of the Personal Data has ended or is no longer necessary for providing the Services, BDO will return or erase the Personal Data, at the discretion of the Customer, by:

- (i) submitting to the Customer or to a third party to be designated by the Customer all data carriers, in so far as these do not form part of computer equipment, on which the Personal Data have been recorded, and all reproductions or copies thereof; or
- (ii) permanently erasing all Personal Data recorded on data carriers, in so far as these form part of computer equipment, or by making them illegible, unusable or inaccessible to all and informing the Customer thereof in writing, should the Customer so demand.

8.2 The obligation to return or erase Personal Data immediately does not apply if and as long as BDO is or will be obliged by law to retain the Personal Data.

#### Article 9 Audit and information

9.1 Should the Customer so demand, BDO will provide all information reasonably required to demonstrate that BDO complies with its obligations arising from the Data Processing Agreement.

9.2 The Customer is entitled to have an audit carried out to verify that BDO complies with its obligations arising from the Data Processing Agreement, but only if the Customer has good reasons to presume that BDO is failing to comply with these obligations. An audit will not be carried out until the Customer:

- (i) has informed BDO in writing, stating reasons, of the presumption referred to above, and
- (ii) has given BDO the opportunity during a reasonable period of at least fourteen (14) days to rebut this presumption (for example by submitting reports of previous audits).

9.3 An audit as referred to in Article 9.2 will be announced at least two (2) weeks in advance. The costs of the audit will be borne by the Customer.

#### Article 10 Liability

10.1 BDO is only liable for loss suffered by the Customer directly resulting from an attributable failure on the part of BDO to perform its obligations arising from the GDPR and/or the Data Processing Agreement.

10.2 BDO's liability will be limited in the manner applicable to the provision of the Services. The regulation concerning the limitations of liability with respect to the Services, as contained in the General Terms and Conditions, will apply by analogy.

10.3 The limitations of liability laid down in Article 10.2 are also stipulated for the Employee(s) and Subprocessor(s), who may therefore directly rely on these limitations of liability.