

General Terms and Conditions of Joanknecht VAT Compliance B.V.

1. General

1. **General Terms and Conditions** means these General Terms and Conditions of Joanknecht VAT Compliance B.V.
2. **Confirmation of Assignment** means the written record of the Work in which these General Terms and Conditions are declared applicable.
3. **Client** means the natural person or legal entity that provides an Assignment to the Contractor to perform Services.
4. **Contractor** means Joanknecht VAT Compliance B.V., listed in the Commercial Register of the Chamber of Commerce under number 73257818.
5. **Assignment Team** means the natural persons within the Contractor, who are both individually and jointly involved in the performance of the Work, as well as third parties (natural persons) engaged by the Contractor in the performance of the Work and/or Affiliated Parties and employees of these Affiliated Parties.
6. **Affiliated Party** means a sister company, parent company or subsidiary of the Contractor or a legal entity otherwise affiliated with the Contractor in a group, including in any case all other entities under the control of Joanknecht VAT Compliance B.V.
7. **Contract** means the contract for services concluded between the Contractor and the Client for the purpose of the performance by the Contractor of the Work, which the Confirmation of Assignment and these General Terms and Conditions form part of.
8. **Work** means all work to be performed by the Contractor for the benefit of the Client, as specifically contained in the Contract concluded between the Client and the Contractor, including the work arising from the nature of the assignment, laws and regulations and rules of conduct and professional practice that pertain or relate to the assignment.
9. All assignments for the performance of the Work are accepted and performed exclusively by the Contractor, setting aside the provisions of Articles 7:404, 7:407(2) and 7:409 of the Dutch Civil Code.
10. The Client will exercise any right of action or right of recourse arising from the Work exclusively against the Contractor and not against directors, shareholders, employees, Affiliated Parties of the Contractor or third parties and/or auxiliary persons engaged by the Contractor. The Contractor may only act as the client's representative pursuant to a written power of attorney signed by both parties.
11. If the Client and the party interested in the performance of the work are two different natural persons and/or legal entities and one is a shareholder, owner, partner, director, supervisory board member or group company of the other, the Client guarantees that the (other) interested party or interested parties fully agree to the provisions of the General Terms and Conditions, the Confirmation of Assignment and the Work, failing which the Principal will indemnify the Contractor against all damage or loss arising from the violation of this guarantee.

2. Applicability

1. These General Terms and Conditions apply to all legal relationships between the Contractor and the Client, including all offers, quotations, assignments, legal relationships and Contracts, however named, whereby the Contractor undertakes or will undertake to perform the work for the Client.
2. These General Terms and Conditions also apply for the benefit of any person employed by the Contractor, any person engaged by the Contractor and any person for whose acts or omissions the Contractor is or may be liable.
3. Deviations from these General Terms and Conditions are valid only to the extent that they have been expressly confirmed between Client and the Contractor in writing. The applicability of any conditions of purchase and/or other general terms and conditions of the Client is hereby expressly rejected by the Contractor.
4. In performing the Work, the Contractor will comply with the laws and regulations applicable to the Contractor and the persons performing the Work in the context of the Assignment, which includes but is not limited to the codes of conduct and professional practice and/or regulations applicable to the relevant persons performing the Work. The Contractor shall never have an obligation or otherwise be held to act or refrain from acting in a way that is contrary to the aforementioned laws and regulations. The Contractor declares to fully honour the obligations arising therefrom for the Contractor.

3. Conclusion of the Contract

1. Contracts by whatever name are first created at the time the Client and the Contractor receive the Confirmation of Assignment signed by the Contractor or – in so far as applicable – with effect from the moment the Contractor started the Work with regard to the Assignment.
2. The parties are free to prove that the Contract was created in any other way.
3. The Confirmations of Assignment provided by the Contractor to the Client are based on details and specifications provided by or on behalf of the Contractor at the time. The Client guarantees the correctness, completeness and reliability of the information provided by it.
4. The Contract is entered into for an indefinite period of time, unless the parties expressly agree otherwise or the nature, substance or purport of the assignment shows that it has been entered into for a fixed period of time.

4. Obligations of the Contractor regarding the performance of the Work

1. The Contractor will endeavour to perform the Work for the Client in accordance with the Contract, with due observance of the required diligence of a reasonably acting and reasonably competent professional service provider, and to at least put reasonable effort in this performance.
2. Unless expressly agreed otherwise, the Contractor may determine at its own discretion how the Work will be performed as well as by which person or persons the Work will be performed. The Contractor is entitled to replace the persons performing the Work by persons with equal or similar expertise during the performance of said Work.
3. The terms included in the Confirmation of Assignment for the performance of the Work are indicative and the Contractor cannot derive any rights from them. The agreed terms are not deadlines, unless expressly agreed otherwise in writing. Exceeding a term for the performance as included in the Confirmation of Assignment will in no case give the Client the right to dissolve the Contract or to claim compensation from the Contractor.

4. Unless expressly agreed otherwise in writing, the Contractor will not provide any advice regarding and is not responsible for (i) the financial and/or administrative processing of transactions that arise from the Work and/or the financial reporting in relation to the Work, and (ii) the assessment of the legal aspects or the answering of questions of law.
5. Unless expressly agreed otherwise in writing, the work to be performed by the Contractor will not be aimed at detecting fraud. If the Contractor believes or reasonably suspects the Work may result in fraud, the Contractor will be obliged to comply with the fraud reporting requirements arising from the applicable laws and regulations, as well as the applicable rules of conduct and professional practice to which the Contractor and the Assignment Team must adhere in the performance of the Work, including but not limited to making a fraud report. The costs associated with this Work are borne by the Client.
6. The Contractor can involve third parties – which include Affiliated Parties and/or their employees – in the performance of the Work and in the interest of the assignment. If the Client wishes to involve third parties in the performance of the assignment and the Work, it is entitled to do so only after the Contractor has given its written consent, or if the substance, nature or purport of the assignment and/or Work gives rise thereto or if correct and timely performance necessitates such.
7. Upon completion of the assignment, the Contractor can produce written documents or work products for the Client (opinions, reports, written confirmations of previous oral opinions, final or interim reports, etc.) or provide oral opinions. During the performance of the Work, the Contractor can exchange ideas orally with the Client and/or show the Client draft or interim opinions, versions, reports, presentations or other uncompleted work products. The Client cannot rely on such drafts or interim opinions, versions, reports, presentations or uncompleted work products. Any action or omission by the Client based on such a draft, oral opinion, interim opinion, interim version or uncompleted work product will be for the client's expense and risk. If the Client wishes to rely on the substance of an oral opinion or presentation issued by the Contractor, the Client must inform the Contractor of such in advance, after which the Contractor will confirm the substance of the relevant opinion in writing.
8. Unless expressly agreed otherwise, the contractor does not have an obligation to update opinions, reports and/or results of the Work in response to events that occurred after the provision of the final version of the opinion, report and/or outcomes.
9. All of the advice, opinions, expectations, recommendations, predictions or statements given by the Contractor as a part of the Work will in no case be deemed to be and may in no way be considered by the Client to be a guarantee with regard to future events and/or circumstances.
10. If the Contractor performs work that falls outside of the content or scope of the Work, either (1) at the request of or with the prior approval of the Client, or (2) arising from the Work, this additional work will be subject to the usual fee arrangements.

5. Obligations of the Client

1. The determination – and verification – of the Work, as well as its nature and scope, being concurrent with the needs of the Client falls exclusively under the responsibility of the Client.
2. The Client must – both of its own accord and at the request of the Contractor – supply the Contractor with all data it needs for the proper performance of the Work, which data must be supplied free of charge, on time, correctly and completely and in the form desired by the Contractor. The Contractor cannot be obliged to commence performance of the Work before it has received all data necessary for this purpose from the Client.

3. The Client is responsible for and guarantees the accuracy, completeness and reliability of the data issued to the Client, even if they belong to third parties, and declares that they may lawfully dispose thereof.
4. The Client cannot derive any rights from and cannot rely on the Contractor being familiar in any way with information that was previously shared by the Client with professionals or employees of the Contractor or with Affiliated Parties of the Contractor that were not involved in the performance of the Work.
5. If the Contractor performs Work at the Client's premises, or makes use of the computer or other systems and networks of the Client, the Client will bear full responsibility for the necessary access, facilities, security procedures, licences, permits and permissions. If the Work is fully or partially performed away from the Contractor's premises, the Client will be responsible for the provision of proper work spaces and other facilities that are necessary for the performance of the Work and must ensure that these spaces and facilities meet all of the statutory and other requirements.
6. The Client will ensure that the Contractor will be informed immediately about all facts and circumstances that may be of importance in relation to the performance of the Work.
7. The Contractor is not liable for any loss incurred by the Client as a result of the Client or third parties (i) failing to provide information, failing to do so in due time, or providing incorrect or incomplete information about the Work, or withholding facts and circumstances that may be relevant for the proper performance of the Work and (ii) misrepresenting the facts.
8. The Client will indemnify the Contractor against any loss and costs, including lost sales and profits as well as additional fees as a consequence of the failure to perform the Work, or the failure to do so in time or completely, as a result of or in connection with a failure to comply with the provisions of this clause.
9. The Client will, both upon request and of its own accord, provide the Contractor with all cooperation which the Contractor reasonably considers necessary for the proper performance of the Work, including but not limited to, if so desired, the provision of access to and the provision of a copy of the administrative records of the Client or the documents included therein that may relate to the Work. The Client will provide such cooperation in due time and in the desired form and manner.
10. The Client is solely responsible and liable for: (i) the management and business operations of the company of the Client, taking all business-related decisions and fulfilling all board positions in the company of the Client and handling all of its own business affairs, (ii) the assessment of the results of the Work and their adequacy, (iii) the decisions of the Client regarding the use and implementation of the opinions, recommendations or other outcomes of the Work and the degree to which its actions are based thereon, and (iv) the decisions taken by the Client that influence or may influence the Work and/or its outcomes.

6. Fee

1. In principle, the Contractor's fee is calculated on the basis of the number of hours work multiplied by the applicable hourly rates. The turnover tax owed is borne by the Client. The amount invoiced by the Contractor may deviate from earlier offers and estimates given by the Contractor at the request of the Client for the benefit of the Work to be performed.
2. The Contractor invoices the Work to the Client on the basis of the fee and the costs incurred (including costs incurred by third parties engaged), plus, if applicable, the advance payments and invoices from third parties engaged and the taxes payable on these amounts.

3. The Contractor is entitled – at the Client's discretion – to ask for an advance payment on the fee for the Work yet to be performed. In that case, the Contractor is entitled to suspend the start of its Work until the advance payment has been made or sufficient security has been provided for it.
4. The Contractor's fee is not dependent on the outcome of the Work, but is based on the financial interest of the Work to be performed by the Contractor, the persons and experience of the persons in the Assignment Team and the hours they spent on the Work, as well as the nature, scope and complexity of the Work.
5. The prices stated in the Contract are based on the price-determining factors applicable at the time of the Confirmation of Assignment. The Contractor reserves the right to increase the agreed fee during the performance of the Work if the prices and/or rates of price-determining factors – including but not limited to wages, taxes, levies or third-party costs – increase due to whatever cause.

7. Payment

1. The Client must provide payment without deduction, set-off or discount within 30 days after the invoice date. The Client is not entitled to suspend their payment obligation. If the Client fails to make payment before the expiry of this time limit, the Client will be in default by operation of law, without any other notice of default being required from the Contractor. From that point in time, the Contractor will also be entitled to (a) compensation of the statutory commercial interest due from the day of default up until the day on which the full payment has been received by the Contractor and (b) all extrajudicial and judicial collection and other costs, both internal and external, which the Contractor, as the claimant or defendant, has had to actually incur. Invoices will be deemed accepted and approved by the Client if the Client has not received an objection against this within five (5) days from the invoice date. If the Client disputes the correctness of an invoice, that does not entitle it to suspend its payment obligation.
2. If the Work will be performed for the benefit of multiple clients, if and in so far as the Work was performed for their joint benefit, these clients are jointly and severally liable for the performance of the payment obligations arising from the Work.

8. Confidentiality

1. Without prejudice to the obligations imposed on them according to the law and professional practice regarding the publication of certain data, the Contractor and the Client have a duty of confidentiality in respect of the third parties that are not involved in the performance of the Work regarding all information made available to them by the other party and the results obtained through the processing of this information. This confidentiality concerns all information that is confidential in nature.
2. The Contractor is not entitled to use the information made available to it by the Client for a purpose other than the purpose for which it was obtained. However, if the Contractor acts on its own behalf in disciplinary proceedings, civil proceedings or criminal proceedings in which this information may be relevant, the above rule does not apply. An exception is also made for statistical or similar purposes, provided that these outcomes cannot be traced back to information regarding the individual Client. The Contractor also reserves the right to use the name of the Client in the context of advertising and for reference purposes, to indicate what type of work it has

performed for the Client and to state particularities which have already been made generally known through the media.

3. If the Contractor is regarded as joint offender with regard to a violation or serious offence, or it appears such will be the case, the Contractor is entitled to disclose documents or other information belonging to the Client to any authority, including but not limited to the (Dutch) Tax and Customs Administration and/or a counsel or other adviser engaged by the Contractor in this context, if this disclosure by the Contractor is considered necessary in the context of the Contractor's conduct of defence.
4. Unless prior written permission has been granted by the Contractor, the Client will not disclose the content of reports, opinions or other communications of Contractor, whether or not in writing, which have not been drawn up or made with the aim of providing third parties with the information contained therein. The client will also ensure that third parties cannot take cognisance of the content referred to in the previous sentence.
5. Clause 8.1 does not apply with regard to (a) the disclosure of confidential information in so far as such is necessary for the preparation, entering into or performance of the Contract and the Work, (b) disclosure required by any law or regulation, or an order or instruction to disclose information is issued by an authority, including the (Dutch) Tax and Customs Administration, (c) the disclosure of confidential information that has become publicly available on or after the date of this Contract, other than through an attributable failure of a party or any unlawful conduct of a party of which that Party knew or reasonably should have known that it was unlawful at the time of disclosure, or (d) disclosure to professional advisers of the disclosing party, subject to imposing an equivalent duty of confidentiality. The Contractor is entitled to share confidential information regarding the Client and the Work with Affiliated Parties of the Contractor.

9. Independence

1. The Contractor is not bound to any prohibition or restriction of its right to provide advisory or other services of any kind whatsoever to any natural persons or legal entities at its own discretion, or to develop products for itself or for third parties that compete with or are similar to products manufactured during or in relation to the Work. The Contractor is at all times free to provide services to other parties with interests that compete or conflict with those of the Client, except if and in so far as the interests of that other party specifically and directly compete or conflict with the interests of the Client in respect of the design of the Work. In that case, the other employees and/or Affiliated Parties of the Contractor or the professionals handling the work are allowed to perform work for that other party.
2. The Client will immediately inform the Contractor if the Client is aware of advisory work – or the intention to perform such work – that regards interests that compete with or are in conflict with the interests of the Client.

10. Intellectual property

1. The Contractor reserves all rights with regard to the intellectual property attached to the products or services it makes, uses or has used in the performance of the Work. All intellectual property rights used or developed by the Contractor during or with regard to or arising from the Work, including but not limited to rights regarding the client portal and other applications developed or used by the Client, are and will remain the property of the Contractor, and the Client

acknowledges that the Contractor is the sole and exclusive right holder with regard to all claims to current and future intellectual property rights in relation to the Work.

2. In so far as applicable in the context of the Assignment and/or the Work, the Client will acquire a non-exclusive right of use in the normal performance of its business regarding the methods, working methods and algorithms, products and results used by the Contractor for the performance of the Work and in the context of the Work. The Client is never entitled to receive the source code of such products and/or results of the Work.
3. The Client is expressly prohibited to duplicate, disclose or use any intellectual property rights of the Contractor, including the products and results of the Work, including but not limited to computer programmes, system designs, working methods, opinions, draft and finalised contracts and other products in the broadest sense of the word, whether or not developed with the engagement of third parties, unless the Client has received prior written permission thereto.
4. These General Terms and Conditions and the Contract do not involve a transfer of any intellectual property right or other right.

11. Complaints and warranty

1. The Contractor will perform the Work in accordance with the good standards of practice in the relevant industry and through the use of at least reasonable efforts. The Contractor guarantees that it will act with a degree of skill and care that may be reasonably expected from a reputable, competent and reasonably experienced party engaged in such work.
2. Except in so far as such has been expressly included in these General Terms and Conditions and/or the Contract, the Contractor cannot give any warranty, whether explicit or implicit, of any nature whatsoever, including, among other things, with regard to certain results and/or outcomes and/or the suitability of the Work for a particular purpose.
3. The Client must submit any complaints regarding the Work to the Contractor in writing within 60 days after the Contractor has sent the final documents arising from the Work or the information complained about, or within 60 days after discovering the defect, if the defect demonstrably could not reasonably have been discovered sooner. If the Client fails to observe the aforementioned complaint period, the Client is deemed to have accepted the Work and any claim by the Client against the Contractor regarding defects in the Work will lapse, except in so far as mandatory law dictates otherwise.
4. Submission of a complaint never releases the Client from their payment obligations under the Contract.
5. If a complaint is justified in the eyes of the Contractor, the Contractor will only have an obligation to, at its own discretion, either: (i) adjust the invoice amount charged or (ii) improve the rejected Work or perform the Work again at no additional cost for the Client, in which respect the Contractor may use temporary solutions, or (iii) halt performance of the assignment either in full or in part, in which respect any amounts paid in advance will be proportionally refunded to the Client by the Contractor.

12. Liability

1. The Contractor is liable to the Client only if the Client can demonstrate that the Client has incurred a loss due to a material error on the part of the Contractor which would have been avoided in the exercise of due care and only for the direct loss which is the direct and immediate consequence

- of that material error, notwithstanding deliberate intent or deliberate recklessness on the part of the Contractor.
2. The Contractor is in no way liable for indirect loss – including but not limited to lost profit, loss of goodwill, loss of relationships due to events including, among other things, delay, loss of data, lost savings, loss due to business interruption, etc. – of any nature and incurred by whatever party, notwithstanding deliberate intent or deliberate recklessness on the part of the Contractor's management.
 3. The Contractor is not liable for any loss incurred by the Client as a consequence of or arising from the use of electronic means of communication and/or the electronic sending or submission of certain documents for the benefit of the Client, including but not limited to loss due to a failure to deliver or a delay in the delivery of electronic communications, interception or manipulation of electronic communications by third parties or due to the software/devices used for sending, receiving or processing electronic communications, the spread of viruses and the malfunctioning or improper functioning of the telecommunications network or other means required for electronic communications, except in so far as the loss is a consequence of deliberate intent or gross negligence on the part of the Contractor.
 4. If regardless of the provisions of the preceding paragraphs of this clause the Contractor is held liable for loss incurred by the Client, that liability is in all cases limited to the amount paid out by the Contractor's insurer regarding the relevant event, in which respect a series of related events must be considered one single event.
 5. The limitations of liability included in this Clause are effective with regard to the contractor (himself) as well as his employees (individually as well as jointly), as well as any third parties engaged by the contractor.
 6. The limitations of liability included in this clause also apply to all Parties Affiliated to the Contractor (whether or not they were engaged for or involved in the performance of the Work), employees of these Affiliated Parties and the third parties engaged by these Affiliated Parties for the performance of the Work.
 7. The Contractor is not liable for loss incurred by the Client that is fully or partly the consequence of a failure on the part of the Client to provide information, or the Client providing incomplete information or failing to provide the information in due time, or for any loss that could have been prevented by an act or omission of the Client in violation of the applicable laws and regulations, including the applicable codes of conduct and professional practice.
 8. When engaging third parties, the Contractor will observe the necessary care but will not be liable for the errors and/or shortcomings of these third parties. Exceptions to this situation are cases in which third parties act as a subcontractor under the responsibility of the Contractor.
 9. The Contractor may always offset an obligation to pay damages against unpaid invoices and the interest and costs arising therefrom.
 10. The Client has an obligation to immediately take measures to mitigate the loss.
 11. If, notwithstanding the provisions of this clause, the Contractor is held liable in court by the Client for the loss incurred by the Client, that liability will in all cases be limited to an amount of no more than three (3) times the compensation paid by the Client by virtue of the relevant Work to the Contractor, with a maximum of the amounts that were paid on the basis of the relevant Work during the twelve (12) calendar months prior to the Client incurring the loss.
 12. Claims for payment of damages will expire one year after the day on which the Client became aware of the loss and the Contractor's possible liability for said loss.

13. Indemnification

1. The Client indemnifies the Contractor, its employees and its Affiliated Parties against, and compensates them for all claims by third parties with regard to compensation for loss or otherwise, either directly or indirectly relating to the performance of the Contract between the Client and the Contractor.
2. This indemnification does not apply to assignments to audit the annual financial statements within the meaning of Article 2:393 of the Dutch Civil Code.
3. The provisions of this clause also apply to the employees of the Contractor, both individually and jointly, as well as to third parties or Affiliated Parties engaged by the Contractor for the performance of the Work.

14. Force majeure

1. The Contractor will not be liable to the Client, nor will the Contractor be deemed to be in default or in breach of any provision under the Contract and/or these General Terms and Conditions for any failure or delay in performing the Work if such failure or delay is caused by, or results from, acts or circumstances that are unforeseeable and beyond the Contractor's control (**Force Majeure**). Force Majeure on the part of the Contractor in any case includes, but is not limited to, internet or other failures, fire, power failures, electricity failures, floods, strikes, labour unrest, employee illness, war (whether declared or not), terrorism, embargoes, blockades, legal restrictions, riots and government measures in the broadest sense of the word which relate to the Work, cyber crime, delay in the provision of the services by suppliers or agents.
2. In the event of Force Majeure, the Contractor will be entitled to terminate the Contract with immediate effect by giving written notice thereof to the Client, if the context of the failure to perform reasonably justifies immediate termination of the Contract and the event of Force Majeure continues for more than two (2) months. In the event of dissolution of the Contract by the Contractor on the basis of Force Majeure, the Client will not be entitled to any form of compensation in respect of the termination.

15. Electronic communication

1. The computer systems of the Contractor provide compelling evidence of the electronic communications sent by the Contractor, as well as their content. In case of any doubt regarding the correctness or completeness of a message or file received by the Client from the Contractor, the content of the message or file sent by the Contractor, which is assessed using the aforementioned computer systems of the Contractor, must be considered decisive.
2. A message or file sent by the Client is deemed to have been received by the Contractor if the Client has received a confirmation of receipt of the message or file from the Contractor or the receipt of the message and/or file by the Contractor can be demonstrated otherwise. The Contractor is not liable for any loss incurred through the Client's use of the client portal of the Contractor and/or any other application owned or used by the Contractor. The Contractor must make every effort to keep the client portal and the online services available to the Client, but cannot guarantee that the client portal will always be available, and therefore does not accept liability for any loss incurred by the Client as a consequence of all or part of the client portal being unavailable or the improper functioning of all or part of the client portal.

3. The Client is prohibited from using data exchange services of third parties, or any data exchange services other than the client portal of the Contractor for electronic communications with the Contractor, except with the Contractor's express prior written consent. The Contractor does not accept any liability for loss as a consequence of the use of data exchange services other than the client portal of the Contractor by, on behalf of or at the request of the Client.

16. Privacy

1. If the Contractor processes personal data, such as in the context of the performance of the assignment, the contractor will process the personal data in accordance with the obligations applicable to it that arise from the applicable privacy laws and regulations, including but not limited to the General Data Protection Regulation (**GDPR**) and the external privacy statement of the Contractor, which can be found at the website of Contractor.
2. If the Client and the Contractor jointly determine the purposes and means of processing, and can be considered the joint controllers under Article 26 GDPR, they must make appropriate arrangements to that end. The Client has an independent duty to comply with the applicable laws and regulations regarding the protection of personal data. The Client guarantees that all information made available by the Client – and personal data in particular – will be processed only in accordance with the applicable laws and regulations regarding the protection of personal data. The Client indemnifies the Contractor against all claims by third parties with regard to a failure to comply with these laws and regulations by the Client. The indemnification also regards all loss and costs which the Contractor incurs with regard to such a claim, including but not limited to fines imposed by supervisory authorities.

17. Storage of information

1. The Contractor will keep a file with regard to the assignment. The files are and will remain the property of the Contractor and will be stored during a period that is appropriate for a careful professional practice and with due observance of the applicable laws and regulations.
2. The Contractor is entitled to use the information and data made available by the Client in the context of the Assignment and the Work, as well as to make modifications with regard to this information and data, to combine data or information with other data, or to generate automated reports and/or visualisations on the basis of this information and data or manually make such reports and/or visualisations.
3. In so far as storage, processing and network facilities are used in the context of the Assignment and the Work provided by or on behalf of the Client, the Client is fully responsible for the necessary access to and technical and organisational security of these facilities, as well as for ensuring that the required internal and external permissions, licences and certifications are acquired, as well as for the performance of the applicable laws and regulations in that regard, and the Contractor indemnifies the Client against all loss incurred by the Contractor in that context, also in so far as the Contractor makes use of third-party facilities.
4. Prior to starting the Work, the Contractor will be obliged to take the appropriate measures of its own accord that are necessary to safeguard the availability, integrity and confidentiality of the systems, network facilities and the details stored thereon, including but not limited to back-up copies or switching of the relevant facilities.
5. If the data of the Client stored by the Contractor or third parties are damaged or lost, the Client is not liable for such. This also applies to the damage or loss of the data during transport,

transmission or dispatch, regardless of whether the transport, transmission or dispatch was done by or on behalf of the Client or third parties.

6. If and in so far as third parties hold the Contractor liable or assert legal claims against the Contractor in the context of the damage or loss of the information provided by the Client to the Contractor, the Client will indemnify the Contractor against and compensate the Contractor for such.
7. The Client will give the Contractor the opportunity to establish and maintain a proper security level as aforementioned. In so far as the Client is assigned means of authentication for access to the client platform and the content included there, the Client is obliged to handle these access and identification codes with care and to provide them to authorised users only. The Contractor is never responsible for loss or costs that arise from any use or misuse of the means of authentication, except in so far as this misuse is the consequence of deliberate intent or gross negligence on the part of the Contractor.

18. Early termination

1. The Client and the Contractor are at all times entitled to terminate the Contract early in writing. Such termination must take place in writing and with due observance of a reasonable notice period of at least two (2) months.
2. If the Contract is terminated on the basis of clause 18.1, the Contractor will be entitled to compensation for the services already provided and expenses already incurred.
3. Each party has the right to dissolve the Contract in full or in part or to suspend their obligations under the Contract with immediate effect and without judicial intervention being necessary if:
 - the other party acts in breach of any provision of the Contract and/or these General Terms and Conditions and fails to remedy the same within fourteen (14) days of a written demand to that effect;
 - the other party is declared bankrupt or an application to that effect has been filed;
 - the other party has been granted a suspension of payments or an application to that effect has been filed;
 - the other party's company is liquidated;
 - the other party proposes a debt composition to its creditors; or
 - a substantial part of the other party's business assets is seized under pre-judgment attachment or attachment in execution; or
 - the Contractor is also entitled to terminate the Contract with immediate effect if the Client's business undergoes a change of control.
4. If the Contract is dissolved on the basis of clauses 18.3 or 18.4, any claims by the Contractor against the Client will be immediately due and payable, and the Client will be entitled to compensation for all direct, indirect and consequential losses, including lost profit, without prejudice to any of the other legal rights to which it is entitled, without the Contractor being liable to pay any compensation or render any performance.

19. Compliance

1. Pursuant to the Anti-Money Laundering and Anti-Terrorist Financing Act (Wwft), the Contractor has an obligation, among other things, to perform actions including client due diligence with regard to a potential client. This entails, among other things, that the potential client and its

ultimate beneficial owners must be identified, as well as that their identities must be verified prior to the work. The Client will fully cooperate with the client due diligence.

2. On the basis of the applicable laws and regulations, the Contractor in certain cases has an obligation, without informing the Client of such:
 - a. to report to the Financial Intelligence Unit - Netherlands any unusual transaction that was performed or intended, in so far as it is detected in the context of the work, to report to the Chamber of Commerce any discrepancy it finds between the details on an ultimate beneficial owner from the Commercial Register as referred to in Article 2 of the Commercial Register Act 2007 and the information about that ultimate beneficial owner from any other source, such as information provided by the Client;
 - b. to report established or intended cross-border (tax) structures within the meaning of the European Directive (EU) 2018/822 (DAC6) to the designated body;
 - c. to report to an authority or body on the basis of the obligations imposed on the Contractor under stipulations including the applicable laws and regulations and/or codes of conduct or professional rules.
3. The Client will enable the Contractor to comply with all applicable laws and regulations, including those following from the Anti-Money Laundering and Anti-Terrorist Financing Act and the European Directive (EU) 2018/822. The Client will provide the Contractor (upon first request and of its own accord) with all necessary information, and will immediately inform the Contractor about matters including changes to the legal structure, the ultimate beneficial owners, the control relationships and the financial structure of the Client or the group of which the Client is a part.
4. The Contractor is never liable for any loss incurred by the Client as a result of a report made by the Contractor, even if the report subsequently proves to be unfounded, unless the Client can demonstrate that the report was unacceptable according to the standards of reasonableness and fairness in the given circumstances. In that case, the Contractor's liability is limited as stated in Clause 13.

20. General provisions

1. If and in so far as one or more provisions in these General Terms and Conditions are or become null and void or become otherwise unenforceable, the other provisions in these General Terms and Conditions will remain in full force. In that case, at the request of either party the parties will enter into discussions with the intention of reaching an agreement about a new provision that is as consistent as possible with the objective and purport of the null and void and or unenforceable provision.
2. The Contractor is entitled to unilaterally amend these General Terms and Conditions. The amended General Terms and Conditions are applicable to the Client starting from thirty (30) days after the Client has been informed of such amendment in writing, unless the Client informs the Contractor in writing within that term that it objects to the amendment.
3. All rights and obligations arising from the Work which by their nature and purport are meant to remain in full force after the termination of the Work will remain in full force between the Contractor and the Client after termination.
4. The Client is not entitled to transfer, encumber or otherwise dispose of any rights from the Contract either in full or in part. This clause is a provision within the meaning of Article 3:83(2) of the Dutch Civil Code.

5. The Contractor can waive this right only through a written notice to that effect. If the Contractor does not perform any of its rights under the Contract or postpones their performance, this must not be considered a waiver of that right or any other rights by virtue of the Contract.

21. Applicable law and choice of forum

1. The legal relationships between the Client and the Contractor are governed exclusively by Dutch law. Applicability of the U.N. Convention on Contracts for the International Sale of Goods is explicitly excluded.
2. All disputes related to or arising from the Contract, these General Terms and Conditions and/or the Work must be settled exclusively by the competent court of the Oost-Brabant District Court.