



REBASTION

FISCALISTEN

General terms and conditions

Article 1 Definitions

1.1 In these terms and conditions, "Rebastion" is understood to mean the limited company under Netherlands law named Rebastion Fiscalisten B.V., with its corporate seat in Maastricht.

1.2 In these terms and conditions, "Client" is understood to mean the natural person or the legal person under private law as well as joint ventures without a legal personality wishing to enter into an agreement with Rebastion or having already done so.

Article 2 Applicability of these terms and conditions

2.1 These terms and conditions will apply to all offers made by Rebastion and to all agreements between Rebastion and the Client to which Rebastion has declared that these terms and conditions apply, insofar as the parties have not explicitly deviated from these. Any reference made by the Client to its own terms and conditions will not be accepted by Rebastion.

2.2 The Client with whom a contract is entered into once is deemed to automatically agree to the applicability of these terms and conditions to an agreement concluded with Rebastion at a later date.

2.3 All provisions in these general terms and conditions will also apply to the legal relationship(s) between the Client and all those parties employed by Rebastion.

2.4 In the event that one or more provisions in these general terms and conditions appear(s) to be void or the fulfilment thereof cannot be demanded for any reason whatsoever, the other provisions of these terms and conditions will continue to apply without prejudice and the parties will consult each other on the best way to put the purport of the provision concerned into effect.

Article 3 Offers and quotes

3.1 Unless explicitly agreed otherwise, all offers and/or quotes are entirely without obligation.

3.2 All agreements, including those concluded by persons that may or may not be employed by Rebastion, will only enter into effect after having been confirmed in writing by such persons explicitly authorised hereto and such confirmed confirmation has been received by Rebastion, or if they have been carried out without prior confirmation of the assignment.

3.3 Solely Rebastion shall operate as contracting agent vis-à-vis the Client. Book 7 Articles 404 and 407, paragraph 2 of the Dutch Civil Code do not apply.

Article 4 Performance of the agreement

4.1 Rebastion shall exercise the due care that, in the given circumstances, may reasonably be expected from it with respect to the services provided by or on its behalf. Achieving the intended result is not guaranteed by Rebastion.

4.2 Upon the execution of an assignment, Rebastion may involve one or more persons not directly or indirectly linked to it. Such a person's failure to perform may only be attributed to Rebastion if the Client demonstrates that Rebastion did not choose this person with due care.

4.3 The Client shall provide Rebastion with all data required for the correct execution of the assignment agreed on time and in the manner desired.

4.4 In the event that the data required are not provided on time and/or are not provided in conformity with the request of Rebastion, the extra costs are payable by the Client.

4.5 Following on from this, the Client shall notify Rebastion at all times of any changes in the circumstances and/or facts which are of importance in connection with the execution of the assignment.

Article 5 Secrecy

5.1 Except in cases in which Rebastion has a legal or professional duty to make something known, Rebastion shall maintain secrecy vis-à-vis third parties.

5.2 The Client shall allow Rebastion and persons involved in an assignment executed by or on behalf of Rebastion to share

information relating to the Client and the assignment of the Client with other persons employed by Rebastion insofar as such is required or useful for the purpose of client relation management.

5.3 If Rebastion acts for itself in legal proceedings, whether these be disciplinary proceedings, criminal proceedings or civil proceedings, Rebastion may use the information supplied to it by the Client. This is an exceptional situation which is not permitted in any other case unless the Client has granted its permission to this end.

Article 6 Security

6.1 Rebastion is entitled at all times, before commencing or continuing the work and before effecting or continuing a delivery, to require sufficient security for the fulfilment of the payment obligations of the Client.

6.2 If the security required has not been shown to have been provided, or if the legal form of the Client has been changed, Rebastion will have the right to fully or partially dissolve the agreement without judicial intervention and to take back that already delivered, without prejudicing the rights accruing to Rebastion to payment of the amount due upon the termination of the agreement on the basis of work already carried out and the deliveries already made.

Article 7 Amendments to the agreement

7.1 If after the assignment has been granted, changes in its execution are required, Rebastion will be notified hereof in writing in good time. If the changes referred to are passed on orally or by telephone, the risk in connection with the correct execution of the assignment are to be borne by the Client.

7.2 Rebastion reserves the right to adjust the price on the grounds of changes made to the assignment.

7.3 Changes made to an assignment that has already been granted may result in the delivery times agreed on prior to the changes being exceeded by Rebastion. Rebastion cannot be held responsible for any such delays.

Article 8 Period of the agreement

8.1 This agreement is entered into for an indefinite period, unless agreed otherwise.

8.2 The term within which an assignment must be handled will not commence before the information required has been received by Rebastion or in the event of an advance payment, before the receipt of such advance payment.

8.3 If a term has been agreed in the agreement within which certain work must be completed or a certain delivery must be made, such will not be regarded as a strict deadline unless explicitly agreed otherwise. In the event that the term is exceeded, the Client must put Rebastion into default in writing.

Article 9 Termination

9.1 Both parties may terminate the agreement in writing at all times. The parties shall observe a term of notice of two months at the minimum.

9.2 In all cases of early termination, Rebastion will retain its right to payment of the invoices for the work carried out up to that time, whereby with reservation, the Client will be provided with the preliminary results of the work carried out up to that time.

9.3 In the event that the Client terminates the agreement prematurely or otherwise, Rebastion will be entitled to compensation for any loss of capacity utilisation suffered that can be made plausible, as well as any additional costs incurred by Rebastion as a result of the early termination of the agreement, such as subcontracting costs, unless such termination is based on facts and circumstances attributable to Rebastion.

9.4 In the event of the early termination of the agreement by Rebastion, the Client will be entitled to have Rebastion cooperate with the transfer of the work to third parties, unless such termination is based on facts and circumstances attributable to the Client.

9.5 The agreement may be terminated, prematurely or otherwise, by Rebastion or the Client by registered letter without observation of a term of notice if the other party is not able to pay its debts or if a curator, administrator or liquidator is appointed, if the other party enters into a debt management arrangement or discontinues its activities for any other reason whatsoever or if one party deems it to be plausible within reason that the other party has been affected by one of the above-mentioned circumstances or if a situation has arisen that justifies the immediate termination of the agreement in the interests of the party terminating the agreement.

9.6 Insofar as Rebastion incurs extra costs in connection with the transfer of the work, these will be charged to the Client.

9.7 Upon the termination of the agreement, each of the parties shall hand over to the other party all goods, items and documents in its possession which belong to the other party without delay.

Article 10 Period for lodging a complaint

10.1 Complaints concerning the work carried out must be lodged by the other party in writing within five working days of having been ascertained, but in any event within five working days at the latest as from the date of completion of the work concerned.

10.2 If a complaint is well-founded, Rebastion shall nevertheless carry out the work agreed on, unless for the Client there is no longer any point in doing so. In this case, this must be made known to the Client. In the event that it is no longer possible to carry out the work agreed or this no longer has any point, Rebastion will only be liable within the limits set by Article 14 (Liability).

10.3 Complaints that concern the sum of the invoice payable must be lodged by the Client in writing within five working days as from the date of dispatch of the invoice concerned.

10.4 The lodging of a complaint in good time will not discharge the Client from its obligation to pay.

10.5 The burden of proof that the work carried out and/or the deliveries made fail to meet the requirements of the agreement are to be borne by the Client.

Article 11 Fee

11.1 The fee is determined by the number of hours worked on the assignment multiplied by the hourly rate. The hourly rate may differ for each employee of Rebastion. The sum of the hourly rate may also depend on the urgency of the assignment, the expertise required, the nature of the matter, its importance, the result achieved or other factors. The Client may also agree with Rebastion on a fixed total sum in advance per assignment or period.

11.2 Rebastion is entitled to require payment of a sum in advance.

11.3 Expenses incurred by Rebastion on behalf of the Client are charged separately. To cover general office costs such as postage charges, telephone, fax and copying costs, a percentage of the fee is also charged in addition thereto.

Article 12 Payment

12.1 Invoicing will take place each month, each quarter or following the execution of the work, unless another agreement has been made in respect hereto.

12.2 The invoices are to be paid in full within the period set, but at no time later than fourteen days as from the date of invoice.

12.3 After the expiry of fourteen days as from the date of invoice, the Client will be in default, even if the Client has paid part of the invoice. As from the date of default, the Client will owe statutory interest on the sum due.

12.4 In the event of the liquidation, bankruptcy or suspension of payment of the Client, the claims of the Client will be due and payable forthwith.

12.5 Payments are to be made without reductions or set-off.

12.6 Payments made by the Client serve firstly to pay all interest and costs due, and secondly to pay those invoices which have been outstanding the longest, even if the Client states that payment relates to an invoice with a later date.

Article 13 Collection costs

13.1 If the Client fails to fulfil one or more of its obligations, all reasonable extrajudicial costs incurred in connection herewith will be payable by the Client. The Client will in any case owe an amount of 15% at the minimum of the gross sum of the invoice (with a minimum of €40.00), such as follows from the statutory provisions.

13.2 If Rebastion can show within reason that it has incurred higher costs, these will also be eligible for compensation.

13.3 The Client will owe Rebastion any judicial costs reasonably incurred by Rebastion in all instances, unless such costs are unreasonably high.

Article 14 Liability

14.1 Rebastion will only be liable vis-à-vis the Client if the damage was caused by an intentional act or the gross negligence of Rebastion or its subordinates.

14.2 In the event that the Dutch court rules that Rebastion may not invoke the provisions in Article 14.1, the liability of Rebastion will be limited to the total sum of the invoice, excluding value added tax, for the assignment that the liability relates to.

14.3 The Client will be entitled to compensation for the total sum of damage and/or loss suffered which is legally a consequence of an event or a series of related events for which Rebastion is legally liable:

a. if Rebastion is covered for such loss and/or damage under an insurance policy, up to a sum equal to the insurance payment to be made to Rebastion at the maximum, plus the own risk of Rebastion under that insurance;

b. if the damage and/or loss suffered by Rebastion is covered by any insurance policy whatsoever, up to a sum of €300,000.00 at the maximum.

14.4 Without prejudicing the provisions of Article 89 of Book 6 of the Dutch Civil Code, the right to compensation will in any case cease to apply twelve months as from the date of the event from which the loss and/or damage follows directly or indirectly and for which Rebastion is liable.

14.5 The provisions in the previous three paragraphs will also apply if the Client demands compensation on the grounds of another right acquired.

14.6 In the event that one or more third parties claim from Rebastion compensation for loss and/or damage suffered in connection with a service provided to the Client by or on behalf of Rebastion, the Client shall indemnify Rebastion against the claim or claims and additional costs, insofar as Rebastion must pay the third party or third parties more compensation than it or would have had to pay the Client if the Client had demanded compensation from Rebastion itself for the loss and/or damage suffered by that third party or third parties.

14.7 In the event that both the Client and a third party or third parties claim compensation from Rebastion in connection with a service provided by or on behalf of Rebastion, the damage and/or loss suffered by the Client itself will not be eligible for compensation if and insofar as the amount of the claim itself which is payable to the Client or the amount of the claim after having been increased by the amount accruing to the third party or third parties exceeds the limits mentioned in Article 14.3 under a or b.

Article 15 Non-attributable failure (force majeure)

15.1 Force majeure is understood to mean circumstances preventing the fulfilment of obligations that are not attributable to Rebastion. If and insofar as these circumstances render such fulfilment impossible or unreasonably difficult, they will include strikes in other businesses than that of Rebastion, a general shortage or lack of the raw materials or other items or services required with a view to realising the performance agreed, unforeseeable delays at suppliers or other third parties on which Rebastion relies as well as general transport problems.

15.2 Rebastion will also have the right to invoke force majeure if the circumstances preventing the further execution of the agreement occur after Rebastion was supposed to have fulfilled its obligation.

15.3 During the period of the force majeure, the delivery obligations and other obligations of Rebastion will be suspended. If the period of force majeure lasts longer than two months, both parties will be authorised to dissolve the agreement without being obliged to pay compensation.

15.4 In the event that on the commencement of the force majeure Rebastion has partly fulfilled its obligations or can only partially fulfil its obligations, it will be entitled to invoice the part already fulfilled and/or the part that can be fulfilled separately and the Client will be obliged to pay this invoice as if it concerned a separate contract. This will not however apply if the part fulfilled or the part that can be fulfilled has no independent value.

Article 16 Limitation of actions

Insofar as not provided for otherwise in these general terms and conditions, rights of action and/or other claims of the Client vis-à-vis Rebastion on any basis whatsoever in connection with the work carried out by Rebastion on the instructions of the Client will in any case lapse after twelve months, to be calculated as from the date on which such rights and/or claims were made known to the Client or as from the date on which the Client could have reasonably known of the existence of such rights and/or claims.

Article 17 Applicable law

The relationship between the Client and Rebastion is fully governed by Netherlands law.

Article 18 Settlement of disputes

The District Court of Maastricht is exclusively competent to take cognisance of all disputes between the Client and Rebastion, on the understanding that Rebastion is competent to bring an action against the Client before a court which, without the above-mentioned choice of forum, would be competent to take cognisance of disputes between the Client and Rebastion.

Article 19 Applicable terms and conditions

The general terms and conditions drawn up in the Dutch language prevail over any general terms and conditions drawn up in the English language or another language.

Article 20 Amendment of the terms and conditions

Rebastion is authorised to amend these terms and conditions. Any amendments enter into effect at the time of entry into force announced in advance.