



REBASTION

FISCALISTEN

Terms and Conditions

Article 1 Definitions

1.1 In these terms and conditions, "Rebastion" refers to Rebastion Fiscalisten BV, a besloten vennootschap (private limited company) under Dutch law with its registered offices in Maastricht.

1.2 In these terms and conditions, "client" refers to the natural or (private) legal person or partnership without legal personality that has entered, or wishes to enter into an agreement with Rebastion.

Article 2 Scope of these terms and conditions

2.1 These terms and conditions apply to every offer made by Rebastion, and to every agreement between Rebastion and a client to which Rebastion has declared these terms and conditions applicable, insofar as the parties have not expressly deviated from these terms and conditions. Rebastion does not accept any referral by the client to its own terms and conditions.

2.2 Clients who have entered into one contract subject to these terms and conditions will be deemed to tacitly agree to the applicability of these terms and conditions to agreements concluded with Rebastion at a later stage.

2.3 All provisions in these General Terms and Conditions are also applicable to the legal relationship(s) between the client and all persons employed by Rebastion.

2.4 If one or more provisions of these General Terms and Conditions prove to be invalid, or compliance with them cannot be demanded for any reason whatsoever, the other provisions of these terms and conditions will remain in full force, and the parties will consult with one another about the invalid provision, or the provision with which compliance cannot be demanded, regarding the way in which the purport of the provision in question is best implemented.

Article 3 Offers and quotes

3.1 Unless expressly agreed otherwise, all offers and/or price quotes are completely without obligation.

3.2 All agreements, including if and insofar as these are entered into by persons employed or not employed by Rebastion, will only come into force after they have been confirmed in writing by the person expressly authorised for that purpose by Rebastion and this confirmation has been received by Rebastion, or if they have been performed without prior order confirmation.

3.3 Rebastion will exclusively be deemed to be the contractor vis-a-vis the client. Book 7, Articles 404 and 407, clause 2 of the Dutch Civil Code are not applicable.

Article 4 Performance of the agreement

4.1 Rebastion is obliged to exercise the care that may reasonably be expected of it in the given circumstances with regard to the services provided by it or on its behalf. Rebastion does not guarantee the achievement of the intended result.

4.2 In the performance of an assignment, Rebastion may enlist one or more persons that are not directly or indirectly linked to Rebastion. Any shortcomings by such person are only attributable to Rebastion if the client can demonstrate that Rebastion did not exercise due care in the selection of such person.

4.3 The client is obliged to make available all data Rebastion requires to correctly perform the agreed contract in good time and in the preferred way.

4.4 If the data required are not made available in good time and/or in line with Rebastion's request, any extra costs will be for the account of the client.

4.5 Pursuant to this, the client is obliged to notify Rebastion at all times

about any change in circumstances and/or facts that may be important to the performance of the agreement.

Article 5 Confidentiality

5.1 Rebastion has a duty of confidentiality towards third parties, unless it has a legal or professional obligation to disclose information.

5.2 The client allows Rebastion and the persons involved in the performance of an assignment by or on behalf of Rebastion to share data relating to the client and an assignment of Rebastion with other persons connected with Rebastion, to the extent necessary or useful for relationship management.

5.3 If Rebastion is acting on its own behalf in a procedure, whether disciplinary, criminal, or civil, Rebastion may use the information made available to it by the client. This situation constitutes an exception. In all other cases, Rebastion is not allowed to do so, unless the client has granted permission for that purpose.

Article 6 Security

6.1 Rebastion is entitled at all times, prior to commencing or proceeding with its work, or prior to delivery or proceeding to deliver, to request adequate security for the fulfilment of the payment obligations on the part of the client.

6.2 If the required security is not adequately or is not demonstrated, or the legal form of the client has changed, Rebastion has the right to cancel the agreement in full or in part without judicial intervention, and to take back anything it has already delivered, notwithstanding the rights of Rebastion in this situation to claim payment for the sums due to it upon termination of the agreement for works performed, deliveries made, and costs incurred.

Article 7 Changes to the agreement

7.1 If, once the assignment has been granted, any changes are required in the performance thereof, Rebastion must be notified thereof in writing and in good time. If Rebastion is notified of such changes verbally or by telephone, the risk in relation to the correct performance thereof is for the account of the client.

7.2 Rebastion reserves the right to change its price pursuant to any changes to the contract.

7.3 Rebastion also reserves the right to change its price pursuant to factors including but not limited to changed circumstances and changed supplier costs. If the client is acting as a natural person (and not in a professional or business capacity) and the agreed price is increased within three months after conclusion of the agreement, the client is authorised to terminate the agreement.

7.4 Changes to an assignment already granted may result in the delivery time and/or lead time agreed prior to such changes being exceeded by Rebastion. Rebastion does not accept any responsibility for such delays.

Article 8 Term of the agreement

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

8.2 The term within which an assignment must be completed will not commence any sooner than the time at which the required information has been received by Rebastion, or in case of advance payment, the time at which such payment is received.

8.3 If a deadline for completion of specific works, or within which delivery must be made, has been agreed within the term of the agreement, such deadline will not be a strict deadline, unless expressly agreed otherwise. If such deadline is exceeded, the client must serve Rebastion with written notice of default to that effect.

Article 9 Cancellation and termination

9.1 Either party may terminate the agreement in writing at any time. The parties must observe a notice period of at least two months.

9.2 In all cases of premature or other termination, Rebastion reserves its right to claim payment of all invoices for the works it has performed up to that point, whereby subject to reservation, the preliminary results of the work carried out up to such point will be made available to the client.

9.3 If the client has exercised its right to premature or other termination, Rebastion is entitled to compensation for any underutilisation that occurs on its part, as well as for any other costs that Rebastion has reasonably incurred, or must incur, as a consequence of such premature termination (such as costs for any subcontractors, among other things), unless the facts and circumstances that gave rise to such termination are attributable to Rebastion.

9.4 If Rebastion has exercised its right to premature or other termination, the client is entitled to cooperation by Rebastion in the transfer of works to third parties, unless the facts and circumstances that gave rise to such termination are attributable to the client.

9.5 The agreement may — expressly subject to the restriction in accordance with the provisions in Article 15.4 during the first two months of a situation of force majeure on the part of Rebastion — be terminated by post by both Rebastion and the client without observance of a notice period in the event that the other party is unable to pay its debts or if a receiver, administrator, or liquidator is appointed, the other party is subject to debt restructuring or ceases its activities for any other reason, or if the other party considers the occurrence of one of the aforementioned situations at the first party to be reasonably plausible, or if a situation has arisen that justifies immediate termination in the interest of the terminating party.

9.6 Insofar as the transfer of works results in extra costs on the part of Rebastion, these will be charged to the client.

9.7 Upon termination of the agreement, either party must, without delay, make available to the other party any goods, items, and documents in its possession that are the property of the other party.

Article 10 Periods for submitting a complaint

10.1 Any complaints regarding the works performed must be submitted in writing to Rebastion by the other party within five working days after discovery of the defect, or no later than five working days following completion of the works in question.

10.2 If a complaint is upheld, Rebastion will proceed to perform the works in question as agreed, unless the client no longer sees any point in doing so. The client must be notified of the latter. If the continued performance of the agreed works is no longer possible, or if there is no longer any point in doing so, Rebastion's liability will be limited as stipulated in Article 14 (Liability).

10.3 Complaints regarding any invoice amount must be submitted by the client to Rebastion within five days after the sending date of the invoice.

10.4 The client's obligation to pay will remain applicable, including when it submits a complaint in good time.

10.5 The burden of proof for the fact that the works performed and/or deliveries made do not comply with the agreement rests with the client.

Article 11 Fees

11.1 Rebastion's fee is calculated by multiplying its hourly rate by the number of hours spent on the assignment. Rebastion's hourly rate may differ between its employees. The exact hourly rate may also be partially or wholly dependent on the urgency of the assignment, the expertise required, the nature of the matter, the importance thereof, the result achieved, or other factors. The client may also agree a fixed total amount per assignment or per time spent with Rebastion in advance.

11.2 Rebastion is entitled to demand payment of an advance.

11.3 Any expenses incurred by Rebastion for the benefit of the client will be charged separately. In addition, a percentage of the fee may be charged to cover general office costs (such as postage, telephone, fax, and copying costs).

Article 12 Payment

12.1 Invoicing will take place monthly, quarterly, or upon completion of the works, unless other arrangements have been made to this effect.

12.2 Payment in full of invoices must be made within the specified term, and in any case no later than fourteen days after the invoice.

12.3 Upon expiry of a fourteen-day term following the invoice date, the client will be in default, including if the client has partially paid the invoice. From the moment it is in default, the client owes the statutory interest on the amount due.

12.4 In the event of liquidation, bankruptcy or suspension of payment of the client, the client's obligations will become due immediately.

12.5 Payment must take place without discount or set-off. Set-off by the client is contractually excluded.

12.6 Suspension by the client is contractually excluded, barring insofar as the client is acting as a natural person, and not in a professional or business capacity.

12.6 Any payments made by the client will always be applied in the first instance to all interests and costs due, and secondly to those invoices that have been outstanding the longest, even if the client specifies that payment relates to a later invoice.

Article 13 Collection costs

13.1 If the client is in default or in breach in relation to the fulfilment of one or more of its obligations, all reasonable costs to obtain fulfilment out of court will be for the account of the client. In any case, the client will owe an amount at least equal to 15% of the invoice value (with a minimum of €40), as follows from the statutory provisions.

13.2 If Rebastion has incurred higher costs, these will also be eligible for reimbursement.

13.3 The client will owe Rebastion any court costs incurred in all instances.

Article 14 Liability

14.1 Rebastion will only be liable vis-a-vis the client if direct damage has been caused as a result of an intentional act or gross negligence by the directors and/or managerial staff of Rebastion. All liability for damage caused by non-managerial staff of Rebastion or by third parties it has enlisted, indirect damage, consequential damage, immaterial damage, loss of profit, loss of market share, production standstill, and investment damage is excluded.

14.2 If a Dutch court rules that Rebastion is not entitled to invoke the provisions of Article 14.1, Rebastion's liability will be limited to the invoice value, exclusive of sales tax, for the assignment to which such liability relates.

14.3 In case of damage that is a legal consequence of an event or a series of interrelated events for which Rebastion is legally liable, the client is entitled to compensation for the total damage suffered by it:

- a. if Rebastion is covered for such damage under any insurance policy, up to the maximum amount Rebastion is able to claim under such insurance plus Rebastion's excess under such insurance;
- b. if Rebastion is not covered for such damage under any insurance policy, up to a maximum amount of €300,000.

14.4 Notwithstanding the provisions of Book 6, Article 89 of the Dutch Civil Code, the right to compensation will in any case lapse twelve months after the event that directly or indirectly gave rise to the damage and for which Rebastion is liable.

14.5 The provisions of the above three clauses apply equally if the client claims compensation pursuant to another transferred or acquired right.

14.6 If one or more third parties claim compensation from Rebastion for damage they have suffered in relation to a service provided to the client by or on behalf of Rebastion, the client will indemnify Rebastion against such claim(s) and additional costs, insofar as Rebastion is required to compensate such third party or parties for more damage than it would have had to compensate the client if the client itself had claimed compensation from Rebastion for the damage suffered by the third party or parties.

14.7 If both the client and a third party or third parties claim compensation from Rebastion in relation to a service provided by Rebastion to the client, the damage suffered by the client will not be eligible for reimbursement insofar as the damage amount to be paid to the client itself, or such amount plus any damage amount due to the third party or third parties, exceeds the limits specified in clause a or b of Article 14.3.

Article 15 Non-attributable shortcomings (force majeure)

15.1 The term 'force majeure' refers to circumstances that prevent the fulfilment of the obligations and that are not attributable to Rebastion. This includes (if and insofar as these circumstances render fulfilment impossible or unreasonably difficult): strikes at companies other than Rebastion, a general shortage of the raw and other materials required for the goods or services required for the realisation of the agreed performance, viruses, epidemics, pandemics, government orders, government measures, earthquakes, floods, unforeseeable standstills at suppliers or other third parties on which Rebastion depends, and general logistics and transport problems.

15.2 Rebastion also has the right to invoke force majeure if the circumstances that prevent further or other fulfilment commence after Rebastion should have fulfilled its obligation.

15.3 During the force majeure period, the delivery and other obligations of Rebastion will be suspended. Rebastion is in no case liable for damage caused during a force majeure situation. If the force majeure period persists for longer than two months, both parties are entitled to terminate the agreement without any obligation to compensate damages occurring in such case.

15.4 If Rebastion has already partially fulfilled its obligations upon commencement of the force majeure situation, or is only able to partially fulfil its obligations, it is entitled to invoice the part already delivered and/or that can be delivered separately, and the client is

obliged to settle this invoice as if it were a separate contract. However, this does not apply if the part already delivered and/or that can be delivered does not have any independent value.

15.5 The client cannot invoke force majeure.

Article 16 Processing of personal data

16.1 Insofar as personal data are processed by, on behalf of, or for the benefit of Rebastion in the context of the performance of the works, these personal data will be processed in a proper and careful manner in accordance with the General Data Protection Regulation.

16.2 The following personal data will be processed: name and contact details of the client, his/her family and companies; financial information of the client, his/her family and companies; tax/legal structure; UBO registrations; integrity tests; tax (CSN or TIN) and other personal identifiers.

16.3 The personal data will be processed for the following purposes: to set up and realise the agreed tax or legal services or assistance; for invoicing and payment administration; to guarantee and to develop services; for market research, sales activities and direct marketing for services and/or products; as well as for compliance with legal obligations such as those, among others, specified under the Wet ter voorkoming van witwassen en financieren van terrorisme (Wwft, Money Laundering and Terrorist Financing (Prevention) Act). The personal data provided by the client will be entered in Rebastion's administration.

16.4 Rebastion will take the necessary technical and organisational measures to protect personal data against loss or any other form of illegitimate processing. In doing so, Rebastion will always take into account the latest technologies and the nature of the processing. The personal data will not be retained any longer than legally permitted or mandatory for the purposes listed above.

16.5 Rebastion will at all times handle the data made available to it with all due care. However, Rebastion will never be liable for any damage on the part of the client or any third party that is the consequence of, among other things but not exclusively, inadequate protection of, among other things but not exclusively, devices, networks, systems, software, data in the cloud, data registers, or data losses in the broadest sense. The client will indemnify Rebastion against all possible liability or fines pursuant to the processing agreement in the broadest sense, including but not limited to GDPR fines and all claims by persons whose personal data have been or are being processed.

Article 17 Limitation of actions

Insofar as these General Terms and Conditions do not stipulate otherwise, rights of action and/or other claims of the client for whichever reason against Rebastion in connection with the work performed by Rebastion (on the instructions of the client) will in any event expire after twelve months, to be calculated from the day on which the client became aware or could reasonably have become aware of the existence of these rights and/or claims.

Article 18 Applicable law

The relationship between the client and Rebastion is fully governed by the laws of the Netherlands.

Article 19 Dispute settlement

The courts of Limburg at Maastricht will be exclusively competent to hear all disputes between the client and Rebastion, on the understanding that Rebastion remains authorised to bring proceedings against the client before any court that would be competent to hear disputes between the client and Rebastion without the above choice of forum.

Article 20 Applicable terms and conditions

The General Terms and Conditions drawn up in Dutch will take precedence over the General Terms and Conditions drawn up in English or any other language.

Article 21 Changes to terms and conditions

Rebastion is authorised to change these terms and conditions. Any such changes will enter into force at the time of entry into force announced in advance.