

General terms and conditions of delivery and payment

These General Terms and Conditions of Delivery and Payment are applicable to the following companies:

- **Bentacera B.V.**
- **Bentacera Registeraccountants B.V.**
- **Bentacera Arbo en Verzuim B.V.**

Bentacera B.V. also trades under the names of Bentacera Accountants en Adviseurs, Bentacera (International) Belastingadviseurs, Bentacera Personeel en Salaris.

A General

In these general terms and conditions, the following terms are defined as follows:

- 1 Principal: the natural person or legal entity which gave the Contractor instructions to perform Work.
- 2 Contractor: the firm which concludes the Agreement and uses these general terms and conditions. All instructions are deemed to be given exclusively to the firm operated by the Contractor and not to any individual associated with this firm. All Agreements are therefore concluded with the Contractor. This also applies if it is the Principal's explicit or implicit intention that the Work is to be performed by a specific individual or specific individuals associated with the firm. Articles 7:404 and 7:407(2) of the Netherlands Civil Code are expressly excluded from being applicable.
- 3 Work: all work for which the Contractor has received instructions or which the Contractor performs on other grounds. The above applies in the broadest sense of the word and in all cases comprises the work as specified in the confirmation of the instructions.
- 4 Documents: all goods, including documents or data carriers, which the Principal has made available to the Contractor, as well as all goods, including documents or data carriers, which have been produced by the Contractor in the scope of fulfilling the instructions.
5. Agreement: every agreement between the Principal and the Contractor for Work to be performed by the Contractor for the Principal in accordance with the stipulations specified in the confirmation of the instructions.

B Applicability

- 1 These general terms and conditions apply to: all offers, quotations, instructions, legal relationships and agreements, under whatever name, in which the Contractor undertakes/will undertake to perform Work for the Principal, as well as to all Work resulting from the same for the Contractor.
- 2 Departures from and additions to these general terms and conditions are only valid if these have been agreed upon explicitly and in writing, for example in a (written) agreement or confirmation of the instructions.
- 3 In the event that these general terms and conditions and the confirmation of the instructions contain conflicting conditions, the conditions included in the confirmation of the instructions will apply.
- 4 The Contractor explicitly rejects any applicability of the Principal's general terms and conditions.
- 5 The underlying Instructions/Agreement together with these general terms and conditions represent the full agreements between the Principal and the Contractor regarding the Work for which the Agreement is concluded. It replaces all prior agreements made between the parties or proposals made in this respect.

C Commencement and duration of the Agreement

- 1 Agreements do not take effect or commence until confirmation of the instructions signed by the Principal has been received back and signed by the Contractor. The confirmation is based on the information supplied by the Principal to the Contractor at the time of the confirmation. The confirmation is deemed to correctly and fully represent the Agreement.
- 2 The parties are free to prove the establishment of the Agreement by other means.
- 3 Each Agreement is entered into for an indefinite period of time, unless the nature, contents or purpose of the instructions given show that the Agreement was entered into for a fixed period of time.

D Information of the Principal

- 1 The Principal is required to make all information and Documents which the Contractor believes are necessary to correctly fulfil the Agreement available to the Contractor in time, in the requested form and in the desired manner.
- 2 The Contractor is entitled to suspend the fulfilment of the Agreement until the Principal has complied with the obligation mentioned in the previous paragraph.
- 3 The Principal is required to notify the Contractor at once regarding facts and circumstances which may be relevant in connection with the fulfilment of the Agreement.
- 4 The Principal guarantees that the information and documents which are made available to the Contractor by or on behalf of the Principal are correct, complete and reliable, even if the information and documents originate from third parties.
- 5 The extra costs resulting from delays in the fulfilment of the Agreement and the extra fee resulting from any failure to make the desired information available or to do so in time or properly will be borne by the Principal.
- 6 If and when requested by the Principal, the documents made available will be returned to the Principal, subject to the stipulations under O.

E Fulfilment of the Agreement

- 1 The Contractor determines the manner in which and by what person(s) the Agreement will be fulfilled. If possible, the Contractor will take any directions from the Principal regarding the fulfilment of the Agreement into account, provided these instructions are sound and are given in a timely fashion.
- 2 The Contractor will perform the Work to the best of its ability and in the manner expected of a careful professional. However, the Contractor cannot guarantee that any envisaged result will be realised.
- 3 The Contractor is entitled to have specific Work carried out by a person or third party chosen by the Contractor without notification to and explicit consent from the Principal if the Contractor believes this to be advisable. The costs of any person so designated are charged to the Principal.
- 4 The Contractor will fulfil the Agreement in accordance with the rules of conduct and the professional rules that apply to him, which are part of the Agreement, and in accordance with the statutory requirements.
Upon request, a copy of the rules of conduct and the professional rules applying to the Contractor will be sent to the Principal. The Principal will respect the Contractor's obligations and the obligations

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for parties working at or for the Contractor, respectively, that arise from these rules of conduct and professional rules and from the law.

5 In the event that Work is performed for the profession or business of the Principal during the duration of the Agreement which is not covered by the Work to which the Agreement relates, this Work will be deemed to have been performed based on separate Agreements.

6 Any terms specified in the Agreement for performing the Work will be approximate terms rather than deadlines. Thus, in the event that such a term is exceeded this does not constitute a culpable failure on the part of the Contractor; consequently this is not a ground for dissolving the Agreement. Terms set for completing the Work can only be considered as deadlines if the Principal and the Contractor have explicitly agreed on this in so many words.

7 Unless stipulated otherwise in writing, the fulfilment of the Agreement is not specifically aimed at detecting fraud. In the event that the work results in indications of fraud, the Contractor will report this to the Principal. In so doing, the Contractor is required to observe applicable statutory and other rules as well as the regulations and guidelines issued by the various professional organisations.

F Confidentiality and exclusivity

1 The Contractor is required to maintain confidentiality with respect to third parties who are not involved in the fulfilment of the Agreement. This confidentiality involves all confidential information which the Principal has made available to the Contractor and the results obtained by processing this information. This confidentiality does not apply to the extent that statutory or professional rules, including but not limited to the notification duty resulting from the Dutch Act on Measures to Prevent Money Laundering and the Financing of Terrorism and other national or international rules with a similar purpose, impose a duty of disclosure on the Contractor, or in as far as the Principal has released the Contractor from the confidentiality obligation.

Nor does this stipulation prevent confidential consultations between colleagues within the Contractor's organisation if and when the Contractor deems this necessary for the proper fulfilment of the Agreement or the due observance of statutory or professional rules.

2 The Contractor is entitled to use the figures obtained after processing for statistical or comparative purposes, provided these figures cannot be traced back to individual Principals.

3 The Contractor is not entitled to use the information which the Principal makes available to the Contractor for any purpose other than the purpose for which the information was obtained, except as stipulated in paragraph 2, and in the event that the Contractor is acting on its own behalf in disciplinary, civil, administrative or criminal proceedings in which these documents may be relevant. In the event that the Contractor is accused of (complicity in) an offence or felony, the Contractor is entitled to disclose Documents from the Principal to the Tax Inspector or to the court, if disclosure is required as part of the Contractor's defence.

4 Except with the Contractor's explicit prior written consent, the Principal is not permitted to disclose the contents of recommendations, opinions or other (written) statements from the Contractor or to make these contents available to third parties in any other way, except to the extent that this results directly from the Agreement, is done to obtain an expert opinion regarding the Contractor's Work in question, the Principal is under a statutory or

professional duty of disclosure, or the Principal acts on its own behalf in disciplinary, civil or criminal proceedings.

5 In the event of a violation of the prohibition contained in the previous paragraph the Principal owes the Contractor an immediately payable penalty of €25,000, notwithstanding the Contractor's (legal) right to seek compensation and without prejudice to the Contractor's right to complete the Agreement.

G Intellectual Property

1 The intellectual property rights to all that the Contractor uses and/or makes available in the context of the performance of the Agreement are vested in the Contractor or its licensors. Nothing in the Agreement or these Terms and Conditions gives the right to transfer any intellectual property rights, unless expressly stipulated otherwise in writing.

2 The Contractor reserves all rights regarding products of the mind which it uses or has used in the scope of the fulfilment of the Agreement with the Principal, to the extent that legal rights to those products may exist or are established.

3 The Principal is explicitly prohibited from providing those products, including but not limited to computer programs, system designs, work methods, advice, (model) contracts and other products of the mind, all in the broadest sense of the word, to third parties, whether via third parties or not, or to reproduce those products, publish them or use them for business purposes.

4 The Contractor is entitled to take technical measures to protect its rights (of intellectual property) or those of its licensors. The Principal is expressly prohibited from removing or evading these measures

5 The Principal is not permitted to provide (resources of) those products to third parties other than for the purpose of obtaining an expert opinion regarding the Contractor's Work. In that case, the Principal will impose its obligations under this article upon the third parties he calls in.

6 In the event of a violation of the stipulations set out in the previous paragraphs 2, 3, 4 and/or 5 of this Article, the Principal owes the Contractor an immediately payable penalty of €25,000, notwithstanding the Contractor's (legal) right to seek compensation and without prejudice to the Contractor's right to complete the Agreement.

H Execution of the Agreement

1. The Contractor will provide its services in accordance with current laws and regulations applicable to occupational health and safety services.

2. The Contractor will perform and execute all the work to which it has agreed with due care as well as regard for the specific expertise that can be expected of it in the given circumstances.

I Employee Participation in Decision-Making

1. The Principal is obliged to notify employees concerning their rights and obligations within the context of occupational health and safety legislation and statutory regulations relating to occupational disability and occupational disability benefits.

2. The Principal is obliged to compel its employees to adhere to the prescribed sickness and recovery notification procedure, as well as to observe the other (statutory) rules in the event of occupational disability.

3. The Principal is obliged to ensure there is consent from the Contractor's Works Council or Employee Participation Body when

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entering into an agreement with the Principal in accordance with the Staff Councils Act.

J Cancellations/Non-Attendance

1. If, owing to circumstances attributable to the Principal, the Contractor is unable to perform scheduled work, the Principal will be liable to pay to the Contractor nevertheless the agreed fee and the costs attached to this.
2. The provisions stated in paragraph 1 do not apply in relation to courses and project-related activities when these are cancelled by the Principal in writing within a period of time that is at least one month prior to commencement of the scheduled activity.
3. The provisions stated in paragraph 1 do not apply in relation to inspections, absenteeism controls or absenteeism monitoring activities in the event that these are cancelled within a period of time that is at least two working days prior to the day on which the activity concerned has been scheduled.
4. If an employee should fail to attend the company doctor's consultation without cancelling in time, you as the customer will receive an invoice for this. Consultation cancellations should be directed to the Contractor within 24 hours, otherwise the costs of the consultation will be passed on

K Force Majeure

- 1 In the event that the Contractor is unable to fulfil its obligations under the Agreement or is unable to fulfil these obligations in time or properly as a result of a cause that cannot be attributed to the Contractor, including but not limited to employee sickness, breakdowns in the computer network and other interruptions of the normal conduct of business within the Contractor's company, these obligations will be suspended until such time that the Contractor can fulfil these obligations in the manner agreed upon.
- 2 In the event that the situation referred to in the first paragraph occurs, the Principal is entitled to cancel all or part of the Agreement in writing 14 days after the commencement of the force majeure situation, without this giving rise to any right to damages.
- 3 To the extent that the Contractor has already partially fulfilled its obligations under the Agreement or will be able to fulfil them at the time of the commencement of the force majeure, the Contractor will be entitled to charge separately for the part already fulfilled or to be fulfilled respectively. The Principal is obliged to pay this invoice.

L Fee

- 1 The Contractor is entitled to suspend the performance of its Work before the start of the Work and in the interim until the Principal pays an advance for the work to be performed, to be reasonably fixed by the Contractor, or has furnished security for this. Initially, an advance paid by the Principal will be set off against the final invoice.
- 2 Unless otherwise agreed in writing, the Contractor's fee does not depend on the outcome of the Work performed.
- 3 The Contractor's fee may comprise a pre-determined amount per Agreement and/or per delivery, service and/or activity performed by the Contractor and/or may be calculated based on rates per time unit worked by the Contractor and is payable as and when the Contractor has performed Work for the Principal.
- 4 In the event that an amount fixed per Agreement is agreed upon, the Contractor is entitled to charge a rate per time unit worked on top of this, if and to the extent that the scope of the Work exceeds

the scope of the Work provided for in the Agreement, in which case the Principal must also pay this additional amount.

- 5 In the event that wages and/or prices change after the establishment of the Agreement but before the instructions have been fully carried out, the Contractor is entitled to adjust the rate agreed on accordingly, unless the Principal and the Contractor have made other agreements in this regard.
- 6 The Contractor's fee, plus disbursements and invoices from third parties called in, where applicable, and including any turnover tax payable, will be invoiced to the Principal on a monthly, quarterly or annual basis or after completion of the Work.
- 7 The hours recorded from the Contractor's time registration system will provide compelling evidence of the hours worked by the Contractor on behalf of the Principal until such time as evidence to the contrary is provided by the Principal.

M Payment

- 1 The Principal must pay the invoice amount within the periods agreed upon, but in no event later than 30 days after the invoice date, in Euros, by means of payments into a bank account to be designated by the Contractor and in so far as the payment pertains to Work, the Principal has no right to a discount or set-off.
- 2 If the Principal fails to pay within the period mentioned in paragraph 1 or within the specific period further agreed upon, the Principal in default by operation of law and the Contractor is entitled to charge the statutory (commercial) interest from the due date until the day of payment in full, without any further summons or notice of default being required, all this without prejudice to the Contractor's further rights.
- 3 All costs incurred as a result of judicial or extra-judicial collection of the claim will be borne by the Principal, including where these costs exceed the court order to pay the costs of the proceedings. The extra-judicial costs are set at a minimum of 15% of the amount claimed, with a minimum of € 250.
- 4 In the event that the Contractor is of the opinion that the Principal's financial position or payment record gives rise to this, the Contractor is entitled to demand that the Principal furnish (additional) security in a form to be specified by the Contractor. In the event that the Principal fails to furnish the requested security, the Contractor is entitled -without prejudice to any other rights he may have to immediately suspend the further fulfilment of the Agreement and everything that the Principal owes the Contractor on any account whatsoever will be due and payable at once.
- 5 In the event of instructions issued jointly, the Principals are jointly and severally liable for the payment of the invoice amount to the extent that the Work has been performed for the collective Principals.

N Complaints

- 1 Complaints regarding the work performed and/or the invoice amount must be brought to the attention of the Contractor in writing within 30 days after the documents or information about which the Principal complains have been sent or within 30 days after the defect is discovered, if the Principal can demonstrate that the defect could not reasonably have been discovered earlier.
- 2 Complaints as referred to in the first paragraph do not suspend the Principal's payment obligation, except to the extent that the Contractor indicates that it believes the complaint is valid.

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3 In the event of a valid complaint, the Contractor can either adjust the fee charged, rectify or redo the rejected Work at no cost or not (or no longer) perform all or part of the instructions in exchange for restitution in proportion to the fee which the Principal has already paid.

4 If the complaint is filed too late, all rights of the Principal in connection with the complaint become null and void.

O Liability and Indemnification

1 The Contractor is liable to the Principal only for damage which directly results from a (related series of) culpable failure(s) in fulfilling the Agreement. This liability is limited to the amount paid for the event in question according to the Contractor's liability insurer, plus the excess to be paid by the Contractor under the insurance policy, if any. If the liability insurer does not agree to settle for any reason whatsoever, the Contractor's liability is limited to the amount of the fee charged for fulfilling the Agreement. In the event that the Agreement is a continuing performance contract with a term of more than one year, the amount mentioned in the previous sentence will be set at twice the amount of the fee charged to the Principal in the twelve months preceding the occurrence of the damage. In no event will the total compensation of the damage by virtue of this article amount to more than €300,000 per event, in which a series of related events is deemed to be a single event, unless – in view of the scope of the instructions or the risks related to the instructions – the parties at the time the Agreement is entered into feel that there is reason to deviate from this maximum.

2 In any case, except in the event of intent or gross negligence on its part the Contractor is not liable for:

- any loss incurred by the Principal or third parties as a result of the provision by the Principal to the Contractor of incorrect, incomplete or delayed Documents, data or information, or otherwise as a result of an act or omission on the part of the Principal, including a situation in which the Contractor is unable to file the annual financial accounts with the Chamber of Commerce within the legally-required period as a result of an act or omission (on the part of the Principal);
- damage or loss incurred by the Principal or third parties as a result of acts or omissions on the part of agents called in by the Contractor (not including employees of the Contractor), also if these work for an organisation which is affiliated with the Contractor;
- business, indirect or consequential damage or loss, including but not limited to stagnation in the regular conduct of business at the Principal's company.

3 The Contractor will at all times be entitled to remedy or limit the Principal's damage or loss by rectifying or correcting the defective product if and to the extent possible.

4 The Contractor is not liable for any damage to or the loss of documents during transport or dispatch, regardless of whether the transport or dispatch takes place by or on behalf of the Principal, the Contractor or third parties.

During the fulfilment of the Instructions, the Principal and the Contractor may communicate by electronic means. The Principal and the Contractor have no liability towards each other for damage or loss either of them has possibly incurred as a result of the use of electronic means of communication, including but not limited to damage or loss resulting from failures or delays in the delivery of electronic communication by third parties or by software/equipment used to send, receive or process electronic communications, the transmission of viruses and the failure of the telecommunication

network or other means required for electronic communication to function (properly), except where the damage or loss is the result of wilful misconduct or gross negligence. Both the Principal and the Contractor will do everything they can reasonably be expected to do or refrain from doing to prevent the risks mentioned above from occurring. The data extracts from the sender's computer systems serve as conclusive proof of (the contents of) the electronic communication sent by the sender until the recipient has furnished proof to the contrary.

5 The Principal indemnifies the Contractor against all claims from third parties, including shareholders, directors, supervisory directors and employees of the Principal, as well as affiliated legal entities and enterprises and others involved in the Principal's organisation and directly or indirectly related to the fulfilment of the Agreement. The Principal specifically indemnifies the Contractor against claims from third parties on account of damage caused because the Principal provided incorrect or incomplete information to the Contractor, unless the Principal demonstrates that the damage is not related to any culpable act or omission on its part, or has been caused by wilful misconduct or gross negligence on the part of the Contractor. The above stipulations do not apply to instructions to audit the financial statements as referred to in Article 393 of Book 2 of the Dutch Civil Code.

6 The Principal indemnifies the Contractor against all possible claims from third parties in the event that the Contractor is forced by law and/or its professional rules to return the instructions and/or is forced to render its assistance to government agencies which are entitled to receive information -both when asked and at their own initiative- which the Contractor received from the Principal or third parties in the course of fulfilling the instructions.

7 All restrictions relating to the Contractor's liability, included in this article, apply in full to the person(s) actually performing Work for the Principal. Persons actually carrying out the work may also invoke these provisions against the Principal.

P Expiry Period

Unless otherwise stipulated in these general terms and conditions, rights of action and other powers of the Principal for whatever reason whatsoever against the Contractor because of the performance of Work by the Contractor will in any case become null and void one year after the date on which the Principal learned or reasonably could have learned of the existence of these rights and powers. This period does not concern the possibility of filing a complaint with the appropriate body (bodies) for complaint handling and/or the Raad voor Geschillen (Dispute Review Board).

Q Cancellation

1 The Principal and the Contractor can terminate the Agreement at any time with immediate effect by giving notice, with the exception of the circumstances referred to under 4. Should the Agreement end before the instructions are completed, the stipulations of I. paragraph 2 apply.

2 The other party must be informed of the cancellation in writing.

3 If and to the extent that the Contractor terminates the Agreement by giving notice, he must inform the Principal of the reasons for the cancellation and do everything the circumstances demand in the interest of the Principal.

4 Subscriptions for Application(s) are acquired for a period of at least 1 year, with a period of notice of 2 months. The Contractor is

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authorized to terminate an order for online Application(s) with immediate effect in the event of bankruptcy or suspension of payment, cessation of activities, dissolution, or liquidation of the Principal. The Contractor may further terminate the agreement with immediate effect if the Principal should perform actions or demonstrate behaviours that are unlawful or in violation of the law, the general terms and conditions (which include at least, without limitations: infringement of intellectual property, and the starting of processes and programs of which the Principal can reasonably assume that they interfere with or inflict damage on the Contractor or on other clients).

R Right of suspension

The Contractor is entitled to suspend the fulfilment of all its obligations, including the surrender of documents or other matters to the Principal or third parties, until all outstanding claims against the Principal are paid in full. The Contractor may only refuse to surrender Documents after making a careful weighing up of interests.

S Applicable law and choice of forum

- 1 All Agreements between the Principal and the Contractor to which these general terms and conditions apply are governed by Dutch law.
- 2 All disputes in connection with Agreements between the Principal and the Contractor to which these general terms and conditions apply will be settled by the competent court in the district where the Contractor is domiciled.
- 3 Contrary to the stipulation in paragraph 2, the Principal and the Contractor may opt for another dispute resolution manner.
- 4 The provisions of paragraphs 1, 2 and 3 of this article are without prejudice to the Principal's ability to submit a dispute to the Dispute Review Board and/or a complaint to the designated body or bodies for the handling of complaints.

T Absenteeism management

- 1 The Contractor must undertake to keep a record of the employees being investigated in the context of absenteeism management.
- 2 The personal details contained in the file are subject to the privacy rules of the Contractor. These will be sent at the request of the Principal.
- 3 In addition to the Contractor, only employees have the right to inspect their file. If any employee exercises this right, the associated costs will be charged to the Principal. The Principal can only gain access to the file if authorised by a written authorisation granted specifically for the situation concerned by the employee, or because of statutory regulations.
- 4 In the event of a specific pre-employment examination, the prospective employee who is the subject of the examination will be given the opportunity to state whether he/she wishes to be the first to learn the results of the examination and/or whether these results may be passed on the Principal. If the -prospective- employee does not want to give the Principal access to his/her file, the Principal must respect this. If the Principal is not informed of the results, the Principal will still owe the Contractor the cost of a pre-employment examination.
- 5 If the Contractor passes files on to another Occupational Health and Safety Service at the Principal's request, the Contractor will be entitled to charge the Principal for the associated costs. The

Contractor is entitled to delay its cooperation with handing over files until all amounts owed by the Principal to the Contractor, including the costs of providing the documents, have been paid.

6 If the absenteeism manager and/or company doctor deems it necessary to request medical information to create a file, the related costs will be charged to Principal. This information can be requested without prior notification of this to the Principal.

U Client portal and online/web services

- 1 The Contractor will make a Client Portal and, where applicable, one or more Online Services, the relevant Application(s) along with any associated documentation and data files available to the Principal via the Internet.
- 2 The Contractor will make every effort to ensure that the Client Portal and/or the Application(s) are constantly available for use by the Principal, subject to the provisions set out in 3. However, the Contractor cannot guarantee that the Client Portal and Application(s) will be available under all circumstances and at all times, and as such the Contractor does not accept any liability for the consequences of any non-availability. The Contractor has concluded service level agreements with its suppliers which include agreements concerning performance, availability, completed work, backup, etc. (also refer to our website for further information).
- 3 The Contractor is entitled to (temporarily) interrupt the availability of the Client Portal and/or Application(s), if this is necessary for maintenance purposes, without this giving the Principal the right to claim compensation from the Contractor.
- 4 When using the Portal and/or Application(s), the Principal must comply with the instructions and descriptions provided by or on behalf of the Contractor. The Principal is not permitted to use of the Portal and/or Application(s), including the associated documentation and data files, for any other purpose than its own. The Principal is not permitted to allow third parties who are not the Client Administrator/Client User access to or use of the Client Portal or Application(s), including the associated documentation and databases, in any way whatsoever.
- 5 The Contractor will take any measures, which it may reasonably be expected to take, to prevent third parties from gaining knowledge of data sent via the Client Portal and/or Application(s), but cannot guarantee that third parties cannot obtain such knowledge. The same applies to taking measures to prevent harmful elements (viruses), which can also not be guaranteed by the Contractor. The Contractor can therefore not accept any liability for damage/loss resulting from the knowledge of such data by third parties or for the consequences that the exchange of data with the Client Portal and/or Application(s) has for the operation of computer hardware or software.
If possible, the Contractor will, insofar as this can reasonably be required of it, make a back-up copy available on request and, on request, place a back-up copy back (or have it placed back) in the Application.
- 6 The Contractor is authorised to determine the Authentication Level and will provide the Principal with the means required for Authentication and gaining access to the Client Portal and/or Application(s). The Principal must take the necessary measures to ensure that the means of Authentication remain under its exclusive control. These measures include, among others, securing passwords as well as composing passwords in such a way that they are not easy for third parties to determine.

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7 The rights with regard to all parts of the Client Portal and/or Application(s), including the layout, images, text, etc. are owned by the Contractor, insofar as these rights do not belong to third parties. The Client is not permitted to make multiple copies or edit (parts) of the Client Portal and/or Application(s), other than for back-up purposes.

8 The Principal and the Contractor can communicate by means of file exchange, e-mail and output. This communication will take place under the following conditions:

-sending and receiving messages or files is intended exclusively for the exchange of information;

-a sent message or file is considered to have been received by the addressee if the sender has received an acknowledgement of receipt of the message or file by the addressee or if the sender has some other form of evidence that the message and/or file has been received by the addressee;

-if there is any doubt about the correctness or completeness of a received message or file, the content of the message or file sent by the sender is decisive.

Files passed on by means of File Exchange will be deleted within 6 weeks after they have reached the Client Portal. The Contractor has no influence over the means of data communication and/or computer systems used to send a message or file, and for this reason the Contractor does not accept any liability for damage/loss resulting from the use of those means or systems.

9 (Electronic) information made available via the Client Portal and/or Application(s) is provided on the basis of information provided by the Principal. This information has not been compiled, assessed or audited by an accountant, unless explicitly stated/included in the document concerned.

10 For the use of online Application(s), the Principal will be charged a user fee which may depend on the desired functionality and/or number of sets of accounts or users. It is also possible for the use of applications to form part of a total package of services and not to be charged separately. This will be agreed separately.

11 Transmission of customer data by electronic means to a Requesting Party can only take place once the Principal has confirmed the accuracy and completeness of the data in question in the manner provided for in the Client Portal, unless the Principal has provided the requesting party or parties with a continuous written authorisation to provide periodic information. Without prejudice to what was stated earlier in this article, the Contractor is also authorised to send Client Data electronically to a requesting party without confirmation or permission to do so, but only if the absence of the confirmation and/or permission referred to above is the result of circumstances beyond the parties' control and the timely transmission of the said Client Data is necessary to avoid any harmful consequences for the Principal.

The Contractor will not be liable for damage caused by the information sent electronically to a requesting party and subsequently refused, even if the agreed conditions were met. Obviously the previous statement does not apply if the Contractor, when sending declined data electronically, has demonstrably failed to meet the conditions set by the requesting party. If information sent electronically to a requesting party is refused, the Contractor will inform the Principal as soon as possible.

12 After permission has been granted to do so, the Contractor is entitled for the duration of the Agreement to electronically request information from third parties (including banks) and to process this

information in the accounts kept by the Principal or the Contractor with the use of an Application on behalf of the Principal. The Principal guarantees the accuracy, completeness and reliability of the information referred to above.

13 To the extent that personal information is processed by the Contractor in the role of Processor, a Processors' Agreement will be concluded between the Principal and the Contractor within the framework of the General Data Protection Regulation.

14 After termination of the agreement, the Principal no longer has access to the Client Portal or any Application and data and files stored within these environments.

V Amended General Terms of Payment and Delivery

1 The Contractor is entitled to amend these General Terms and Conditions. The General Terms and Conditions of Payment and Delivery amended by the Contractor will start to apply to the Principal thirty (30) days after the Principal was notified of the amendment in writing or electronically, unless the Principal notifies the Contractor in writing within that period of objections to the amendment. In the latter case, the Principal is entitled to terminate the Agreement at the time when the amended General Terms and Conditions of Payment and Delivery would become applicable to the Agreement, but only if the amendment involves a substantial increase in Principal's obligations arising from the Agreement. Notice of termination must be given in writing.

2 If the Principal has notified the Contractor in good time of objections to the amendment without terminating the Agreement, the unamended General Terms and Conditions of Payment and Delivery will continue to apply to both parties until the Assignment has been completed or the Agreement has been terminated, but not longer than six (6) months from the end of the aforementioned thirty (30) day period. If the Agreement continues beyond that time, the amended General Terms of Payment and Delivery will apply to it from that time onwards.

Version of January 2023

The General Terms of Payment and Delivery of Bentacera B.V., Bentacera Registeraccountants B.V., and Bentacera Arbo en Verzuim B.V. have been deposited at the Friesland branch of the Noord-Nederland Chamber of Commerce in Leeuwarden. A copy of these general terms and conditions can also be obtained via our website www.bentacera.nl or at our offices and will be mailed upon request at no charge.