

GENERAL TERMS AND CONDITIONS

Article 1 Definitions

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

- a. Client: the natural or legal person who has assigned the Contractor to perform Activities.
- b. Contractor: the private company with limited liability Landjuweel B.V. (and/or any company affiliated with it), also trading under the name DK Accountants & Adviseurs, Chamber of Commerce number 09085375, having its registered office and principal place of business at Waardgelder 5, (3905 TH) Veenendaal.
- c. Establishment: each current or future office and/or branch address, visiting address or other location from which the Contractor performs its activities and whose address has been or will be notified by the Contractor in writing, electronically or via its website.
- d. Activities: all Activities that have been commissioned or that are performed by the Contractor on any other basis. The foregoing applies in the broadest sense of the word and in any case includes the Activities as set out in the order confirmation.
- e. Agreement: any agreement between the Client and the Contractor for the performance of Activities by the Contractor on behalf of the Client, in accordance with the provisions of the confirmation of the assignment.
- f. Documents: all items provided by the Client to the Contractor, including documents or data carriers, as well as all items produced by the Contractor under the execution of the assignment, including documents or data carriers.

In the event of any discrepancy or inconsistency between the English version of these general terms and conditions and the Dutch version, the Dutch version shall prevail.

Article 2 Applicability

1. These general terms and conditions apply to: all offers, quotations, assignments, legal relationships and Agreements, of any name whatsoever, whereby the Contractor and/or its affiliates undertake/will undertake to perform Activities for the Client, as well as to all Activities arising from this for the Contractor. These general terms and conditions have been filed with the Chamber of Commerce.
2. All Agreements, to the exclusion of Book 7, Sections 404 and 407(2) of the Dutch Civil Code, are concluded with the Contractor and are performed exclusively by the Contractor. This also applies if the Client explicitly or tacitly intends the Activities to be performed by a certain person or certain persons.
3. Any deviations from, and additions to these general terms and conditions shall only be valid if expressly agreed in writing in, for example, a (written) Agreement or order confirmation.
4. In case these general terms and conditions and the order confirmation contain mutually conflicting terms, the terms contained in the order confirmation shall apply.
5. The applicability of the Client's general terms and conditions is expressly rejected by the Contractor.
6. A Client with whom an Agreement has been concluded under these general terms and conditions, shall accept the applicability of these general terms and conditions to all subsequent offers from the Contractor and Agreements between the Client and the Contractor.
7. The Contractor is entitled to amend and/or supplement these general terms and conditions in the interim.
8. If one or more provisions of these general terms and conditions are null and void or annulled, the remaining provisions of these general terms and conditions shall remain fully applicable. If any provision of these general terms and conditions or of the Agreement should not be legally valid, the parties will negotiate the content of a new provision, which provision will be as much as possible in keeping with the purport of the original provision.

Article 3 Commencement and duration of the Agreement

1. Each Agreement shall only come into effect and commence when the confirmation of the assignment signed by the Client has been returned and received by the Contractor and, if applicable, a requested advance payment has been made.
2. If the confirmation of the assignment has not (yet) been signed and returned, the assignment will be deemed to have been concluded under the applicability of these general terms and conditions from the moment that the Contractor has started executing the assignment at the Client's request.
3. Each Agreement is entered into for an indefinite period unless the type, content or scope of the assignment specifies that the Agreement has been concluded for a definite period.

Article 4 Client details

1. The Client shall be obliged to provide all information and documents which the Contractor believes it needs for the proper execution of the granted assignment to the Contractor in good time, in the desired form and manner.
2. The Contractor is entitled to suspend the execution of the assignment until the moment the Client has fulfilled the obligation mentioned in the previous paragraph.
3. The Client is obliged to inform the Contractor without delay of facts and circumstances that may be relevant with respect to the performance of the Agreement.
4. The Client guarantees the accuracy, completeness and reliability of the data and documents provided to the Contractor by or on behalf of him, even if they originate from third parties. The Contractor shall not be liable for any damage, of any nature whatsoever, resulting from the inaccuracy and/or incompleteness of the data provided by the Client to the Contractor.
5. The additional costs and additional fees resulting from the delay in the performance of the Agreement caused by the failure to provide the requested data, or the failure to do so on time or properly, shall be borne by the Client.
6. If and to the extent requested by the Client, the provided documents will be returned to the Client, subject to the provisions of Article 16.

Article 5 Execution of the assignment

1. Assignments are carried out by a reasonably competent professional who performs their tasks with due care. However, the Contractor does not guarantee the result intended with an assignment. The Client acknowledges that the applicable rules of conduct and professional practice are observed with respect to the execution of the assignment.
2. The Client is aware that under the Money Laundering and Terrorist Financing (Prevention) Act (Wwft), the Contractor:
 - a. may be required to conduct an investigation into the identity of Client;
 - b. may be required to report certain transactions to authorities established by the government for that purpose.

3. Subject to any agreements made to the contrary in writing, the Contractor is not obliged to have the assignment carried out by the person or persons working at or for the Contractor, with a view to whom the Client has given the assignment. The assignment will not end in the event of the temporary or permanent absence of such person or persons. However, the Contractor will, as much as reasonably possible, take into account the Client's wishes regarding the person or persons to be involved in the performance of an assignment.
4. The performance of the assignment may only be entrusted in full or in part to a third party once an agreement has been reached between the Client and the Contractor.
5. If during the term of the Agreement Activities are performed for the Client's profession or business which is not covered by the Activities to which the Agreement relates, these Activities will be deemed to have been performed under separate Agreements.
6. Unless explicitly stated otherwise in writing, the performance of the Assignment is not specifically aimed at discovering fraud. If the Activities provide indications of fraud, the Contractor shall report this to the Client. With respect to this, the Contractor is bound by the fraud guidelines imposed by law and issued by professional organisations.
7. The Contractor excludes any liability for loss arising from the Contractor's compliance with the laws and (professional) regulations applicable to him.
8. The Contractor is not liable for damage or destruction of documents during transport or during shipment by post, regardless of whether the transport or shipment is made by or on behalf of the Client, the Contractor or third parties.
9. During the performance of the assignment, the Client and the Contractor will be able to communicate with each other by electronic mail at the request of either of them. The Client and the Contractor shall not be liable in respect of each other for damage arising from the use of electronic mail. Both the Client and Contractor shall take any action or measures that may reasonably be expected to prevent damage and risks such as the spread of viruses and distortion.

Article 6 Deadlines

1. If the Client is due an advance payment or must provide information and/or documents required for the performance, the period in which the Activities must be completed does not commence until payment has been received in full or the information and/or documents have been provided in full, respectively.
2. Deadlines for the performance of Activities are only target deadlines, unless explicitly agreed otherwise. Unless (further) performance of the assignment is undoubtedly impossible, the Contractor will only be in default for exceeding the deadline if, after the Contractor has been given a reasonable deadline in writing to perform and complete the Activities after the deadline has been exceeded, the performance of the Activities has not yet been completed due to circumstances attributable to the Contractor after such further deadline has passed.
3. If it has been agreed that the Agreement will be performed in phases, the Contractor may suspend the performance of those parts, which belong to a subsequent phase, until the Client has approved the results of the preceding phase.
4. Insofar as these general terms and conditions do not stipulate otherwise, rights of action and other powers of the Client on any account whatsoever in respect of the Contractor with respect to the performance of the Activities by the Contractor expire in any case after one year from the moment the Client became aware or could reasonably have become aware of the existence of these rights and powers. This period does not concern the possibility of submitting a complaint to the designated authority(ies) for the handling of the complaint.

Article 7 Confidentiality and exclusivity

1. The Contractor is obliged to maintain confidentiality in respect of third parties who are not involved in the performance of the Agreement. This confidentiality concerns all confidential information provided by the Client to the Contractor and the results obtained by processing such confidential information.
2. This confidentiality does not apply to the extent that statutory or professional regulations, including but not limited to the duty to report arising from the Money Laundering and Terrorist Financing (Prevention) Act and other national or international regulations of similar purport, impose an obligation on the Contractor to disclose information, or to the extent that the Client has released the Contractor from the duty of confidentiality. This provision does not prevent confidential consultation with colleagues either within the Contractor, insofar as the Contractor deems this necessary for the careful performance of the Agreement or for the careful compliance with statutory or professional obligations.
3. The Contractor shall not be entitled to use the information provided by the Client to the Contractor for a purpose other than that for which it was obtained, and in case the Contractor acts on its own behalf in disciplinary, civil, administrative or criminal proceedings, in which these documents may be relevant. If the Contractor is accused of having committed or participated in an offence or crime, it shall be entitled to disclose records of the Client to the Tax Inspector or to the court, if disclosure is necessary with respect to the conduct of a defence by the Contractor.
4. Subject to the Contractor's explicit prior written consent, the Client is not permitted to disclose the contents of advice, opinions or other statements made by the Contractor, or to provide them to third parties, whether or not in writing, except insofar as this arises directly from the Agreement, is done to obtain an expert opinion on the Contractor's Activities in question, or the Client has a statutory or professional duty for disclosure, or the Client is acting on its own behalf in disciplinary, civil or criminal proceedings.
5. Upon violation of the prohibition set out in the preceding paragraph, the Client shall owe the Contractor a fine payable on demand, which is not subject to court mitigation, to the amount of €25,000 (in words: twenty-five thousand euros) without prejudice to the Contractor's right to claim damages. This penalty provision does not apply if the Client is a consumer, without prejudice to the Contractor's right to claim damages from the Client.

Article 8 Intellectual property

1. The Contractor reserves all rights regarding products of the mind which it uses or has used under the performance of the Agreement with the Client, insofar as rights may exist or be established in a legal sense in respect of those products.
2. The Client is explicitly prohibited from providing, reproducing, publishing or exploiting those products, including but not limited to computer programmes, system designs, working methods, advice, (model) contracts and other intellectual products, all in the broadest sense of the word, whether or not with the involvement of third parties.
3. The Client is not permitted to make (resources of) those products available to third parties other than for the purpose of obtaining an expert opinion regarding the Contractor's Activities. In that case, the Client will impose its obligations under this article on the third parties engaged by the Client.

Article 9 Force majeure

1. If the Contractor is unable to fulfil its obligations under the Agreement or is unable to fulfil them on time or properly as a result of a cause not attributable to him, including but not limited to illness of employees, breakdowns in the computer network and other interruption in the normal business operations within its company, those obligations will be suspended until the Contractor is as yet able to fulfil them in the agreed manner.

2. If a period of force majeure continues longer than two months, the parties shall enter into consultations with a view to adapting the Agreement in such a way that its further performance will be useful for both parties. If there should be no scope for such an adjustment, each of the parties has the right to dissolve the Agreement, insofar as it is affected by force majeure, in full or in part, through a written statement, without the party being liable to pay any compensation to the other party.
3. In so far as the Contractor has already partially fulfilled its obligations under the Agreement at the time of the occurrence of force majeure or will be able to fulfil them, the Contractor will be entitled to charge separately for the part already fulfilled or to be fulfilled respectively. The Client is obliged to pay this invoice as if it were a separate Agreement.
4. If the Agreement concerns a continuing performance agreement with a term of more than one year, the amount referred to above will be set at three times the amount of the fee charged to the Client in the twelve months prior to the occurrence of the damage. Under no circumstances shall the total compensation for damage under this article exceed €50,000 per event, whereby a series of related events counts as one event, unless - in view of the scope of the assignment or the risks associated with the assignment - the parties see reason to deviate from this maximum when entering into the Agreement.
5. Except in the event of intent or gross negligence on the part of the Contractor, the Contractor is not liable for:
 - a. damage incurred by the Client or third parties resulting from the provision of inaccurate or incomplete data or information by the Client to the Contractor, or otherwise resulting from an act or omission by the Client;
 - b. damage incurred by the Client or third parties as a result of an act or omission by auxiliary persons engaged by the Contractor (not including employees of the Contractor), even if they are employed by an organisation affiliated with the Contractor;
 - c. loss of profits, indirect or consequential damage suffered by the Client or third parties, including but not limited to interruption in the regular business operations of the Client's business.

Article 10 Fee

1. The Client shall owe the Contractor a fee as well as reimbursement of the costs incurred in accordance with the Contractor's usual rates, calculation methods and working methods.
2. Before the start of the Activities and in the interim, the Contractor is entitled to suspend the performance of the Activities until the Client has paid the Contractor a reasonably and fairly determined advance payment for the Activities to be performed, or has provided security for this.
3. The Contractor's fee does not depend on the outcome of the assignment granted and is payable to the extent that the Contractor has performed Activities for the Client.
4. If after the conclusion of the Agreement, yet before the order has been fully executed, wages and/or prices are subject to change, the Contractor is entitled to adjust the agreed rate accordingly, unless the Client and the Contractor have made other agreements in this regard. If the Client is a consumer, he is entitled to dissolve the Agreement within 14 days after the Contractor has notified the Client of a price increase. This does not apply to price increases pursuant to laws or regulations.
5. The Contractor's fee, if necessary, plus disbursements and invoices from engaged third parties, including any turnover tax due, will be charged to the Client on a monthly, quarterly or annual basis or after completion of the Activities.

Article 11 Payment

1. Payment of the invoice amount by the Client must be made within 14 days of the invoice date, in Dutch currency, at the offices of the Contractor or by deposit into a bank account to be designated by the Contractor, and, insofar as the payment relates to Activities, without any right to discount or set-off. Objections to the amount of the invoice do not suspend the Client's payment obligation. If the Client has not paid within the aforementioned period, or within the further agreed term, it will be in default by operation of law and the Contractor will be entitled, without further demand or notice of default, to charge the Client the statutory interest from the due date until the date of full payment, all this without prejudice to the other rights that the Contractor has.
2. All costs incurred as a result of judicial or extrajudicial collection of the claim(s) shall be borne by the Client, even insofar as these costs exceed the order for costs of the proceedings. This concerns at least the costs calculated on the principal sum in accordance with the Decree on the reimbursement of extrajudicial collection costs.
3. If, in the opinion of the Contractor, the Client's financial position or payment behaviour gives cause to do so, the Contractor is entitled to require the Client to provide (additional) security in a form to be determined by the Contractor. If the Client fails to provide the required security, the Contractor is entitled, without prejudice to its other rights, to immediately suspend the further execution of the Agreement and all that the Client owes to the Contractor for whatever reason is immediately due and payable.
4. In the event of a joint assignment, Clients are jointly and severally liable for the payment of the invoice amount, insofar as the Activities have been carried out for the benefit of the joint Clients.

Article 12 Privacy

1. The Contractor will treat the confidential information provided to it as confidential and will secure it in an appropriate manner.
2. The Contractor has taken appropriate technical and organisational measures to secure the processing of personal data within the framework of the GDPR. When taking the security measures, the risks to be mitigated, the state of the art and the costs of the security measures were taken into account.
3. If a data breach occurs in which personal data is processed in the context of the assignment, the Contractor will inform the Client after it has become aware of the data breach. In that case, the Contractor will, where required, independently report the breach to the Dutch Data Protection Authority.
4. The Contractor is not liable for damage resulting from the Client's failure to comply with the GDPR or other applicable laws and regulations. The Client indemnifies the Contractor against claims from third parties in connection with such damage. The indemnification also applies to the costs that the Contractor has had to incur in connection with the claims, including the legal costs of (legal) proceedings and the costs of any fines imposed on the Contractor.

Article 13 Complaints

1. The Contractor must be notified of a complaint concerning the Activities performed and/or the invoice amount in writing within 30 days of the date of dispatch of the documents or information with regard to which the Client has filed a complaint, or within 30 days of the discovery of the defect if the Client proves that it could not reasonably have discovered the defect earlier, stating the nature and grounds of the complaint.
2. Complaints as referred to in the first paragraph do not suspend the Client's payment obligation.
3. If the complaint is not filed in time, all rights of the Client in connection with the complaint shall expire.
4. If the Contractor considers that a complaint has been submitted correctly and in a timely manner, the Contractor has the choice between adjusting the fee charged, improving or re-performing the rejected Activities free of charge or not performing the assignment in whole or in part, in return for a refund in proportion to the fee already paid by the Client.
5. If the Contractor assesses a complaint is unfounded, the costs incurred on the part of the Contractor - including the investigation costs - will be borne by the Client.

Article 14 Liability and indemnification

1. The Contractor is only liable in respect of the Client for loss that is the direct result of a (related series of) attributable shortcoming(s) in the performance of the Agreement. This liability is limited to the amount paid under the Contractor's liability insurer with regard to the case in question, plus any excess to be borne by the Contractor under the insurance policy.
2. The Contractor's liability only arises if the Client gives proper notice of default in writing within 30 days after it has become aware of the alleged loss, setting a reasonable deadline to remedy the breach, and the Contractor continues to fail imputably in the fulfilment of its obligations even after that deadline. The notice of default must contain a detailed description of the breach.
3. If, for any reason whatsoever, the liability insurer does not pay, the Contractor's liability is limited to the amount of the fee charged for the performance of the Agreement.

Article 15 Indemnity

1. The Client indemnifies the Contractor against all claims by third parties, including shareholders, directors, supervisory directors and personnel of the Client, as well as affiliated legal entities and companies and others involved in the Client's organisation, that are directly or indirectly related to the execution of the Agreement.
2. In particular, the Client indemnifies the Contractor against third-party claims for loss caused by the fact that the Client provided the Contractor with inaccurate or incomplete information, unless the Client proves that the loss is not related to culpable acts or omissions on its part, or was caused by intent or gross negligence on the part of Contractor. The foregoing does not apply to assignments to audit the annual accounts, as referred to in Section 393 of Book 2 of the Dutch Civil Code.
3. The Client indemnifies the Contractor against any third-party claims in the event that the Contractor is forced by law and/or its professional rules to return the assignment and/or is compelled to cooperate with government agencies, which are entitled to receive, requested or unsolicited, information which the Contractor has received from the Client or third parties in the performance of the assignment.

Article 16 Suspension and termination

1. The Contractor is entitled to suspend the fulfilment of all its obligations, including the surrender of documents or other items to the Client or third parties, until such time as all due and payable claims against the Client have been settled in full.
2. The provisions of the first paragraph do not apply with regard to items or documents of the Client that have not yet been processed by the Contractor.
3. The Client and the Contractor may terminate the Agreement at any time. If the Agreement ends before the assignment has been completed, the provisions of Article 10(3) shall apply.
4. Notice of termination must be given to the other party in writing.
5. If and insofar as the Contractor terminates the Agreement by giving notice, it is obliged to inform the Client of the reasons underlying the termination and to do everything the circumstances demand in the interest of the other party.

Article 17 Applicable law and choice of court

1. All Agreements between the Client and the Contractor are exclusively governed by Dutch law.
2. All disputes relating to Agreements between the Client and the Contractor shall be settled by the competent court in the district in which the Contractor has its registered office.
3. Notwithstanding the provisions of paragraph 2, the Client and the Contractor may opt for another method of dispute resolution.