



GENERAL TERMS AND CONDITIONS

General terms and conditions applicable to assignments awarded to Kreston Van Herwijnen Accountants B.V., Kreston Van Herwijnen Belastingadviseurs B.V. and Kreston Van Herwijnen MKB Adviseurs B.V.

General

1. The following definitions shall apply in these general terms and conditions:
 - *contractor*: Kreston Van Herwijnen Accountants B.V., having its registered office in Tiel at Stephensonstraat 19 and/or Kreston Van Herwijnen Belastingadviseurs B.V., having its registered office in Tiel at Stephensonstraat 17d and/or Kreston Van Herwijnen MKB Adviseurs B.V., having its registered office in Tiel at Stephensonstraat 17a. An employee of the client can never be considered to be a contractor;
 - *client*: the natural person, legal entity or another party who has awarded an assignment to the contractor to perform work;
 - *work*: all work that has been commissioned or that is undertaken by the contractor on other grounds. The above applies in the broadest sense of the word and in any event comprises the work as specified in the confirmation of the assignment.
 - *records*: all goods, including documents or data carriers made available by the client to the contractor, as well as all the goods produced by the contractor in the framework of this assignment, including documents or data carriers;
 - *subscription*: the subscriptions offered by the contractor that entitle the client to purchase or delivery of the services described therein;
 - *bug*: technical imperfection in the Web Applications that does not reasonably prevent their use - given the nature and the purpose of the Web Applications, at the contractor's discretion;
 - *error*: a technical imperfection in the Web Applications that does prevent their use - given the nature and purpose of the Web Applications, at the contractor's discretion;
 - *Web Applications*: the web applications that the contractor makes available, including but not limited to the application with which (1) standard contracts and other legal documents can be downloaded and/or drawn up and existing agreements and other legal documents can be stored in a digital safe and (2) the status of the direct debits which the contractor has under its management can be consulted and/or new direct debits can be added (3) tax returns and financial statements can be viewed and approved and sent to the Tax Authorities or the Commercial Register respectively (4) salary mutations can be consulted, processed and updated and wage and pension declarations can be drafted and submitted (5) financial records can be consulted, processed and updated.
2. Sections 7:404 and 7:407 paragraph 2 of the Civil Code do not apply to assignments to the contractor.

Applicability

1. These general terms and conditions apply to all agreements entered into by the contractor in the framework of executing the work and to all legal relationships between contractor and client. In the event of a change in these conditions, the new version of the conditions, after publication by the contractor will apply to every new assignment. The new conditions only apply to current assignments after publication by the contractor thereof or if the contractor informs the client about this in writing.
2. The general terms and conditions of the client shall only apply to the agreements entered into with the contractor insofar as they are not contrary to these terms and conditions. The general terms and conditions of the contractor shall prevail in case of any doubt about the compatibility of these conditions.

Commencement and duration of the agreement

1. The agreement will only be established and commence when the confirmation of the assignment, signed by the client, has been received back and signed by the contractor, or when the contractor has commenced with the work for the client at the (oral) request of the client.
2. The parties are free to prove the establishment of the agreement by other means.
3. The agreement is entered into for an indefinite period unless it follows from the nature or purpose of the awarded assignment, that it has been entered into for a definite period or for the execution of a specific or ancillary assignment.

Client data

1. The client is obliged to place at the contractor's disposal all data and records that the contractor considers to be required for the correct execution of the assignment in the required form, in the required manner and at the required time. The required data to be provided in any event includes the identification data required pursuant to the Money Laundering and Terrorist Financing Prevention Act (Wwft).
2. The contractor may suspend the execution of the assignment until the client has fulfilled the obligation referred to in the previous paragraph. The additional costs and additional fees arising from the delay in the execution of the assignment caused by non-provision, late provision or improper provision of the required information and records are at the client's expense.
3. If and in so far as the client so requests, the records made available, except as provided under the heading "Right of Suspension", will be returned to the client.

Execution of the assignment

1. Contractor shall determine the manner in which the awarded assignment will be executed. Contractor shall, if and where possible, take into account the timely and justified instructions provided by the client regarding the execution of the assignment.
2. Contractor shall have the right to have certain work performed by a person or third party to be designated by the contractor, without notifying the other party, if, in the opinion of the contractor, this is desirable for the parties for the optimal execution of the assignment.
3. Contractor shall execute the assignment in accordance with the applicable rules of conduct and rules of professional practice. Contractor undertakes a best efforts obligation when accepting the contract. Contractor shall perform the work to the best of his abilities and as an independently acting professional. The achievement of any intended result cannot be guaranteed.
4. Should, during the execution of the assignment, work be carried out for the benefit of the profession or business of the client which does not fall under the work as agreed in the confirmation of the assignment, it shall be assumed, based on the notes relating thereto in the records of the contractor, that such work has been carried out pursuant to an ancillary assignment given by the client. These general terms and conditions shall also apply to the ancillary assignments referred to in this stipulation.
5. Unless expressly stipulated otherwise in writing, the execution of the assignment is not specifically aimed at detecting fraud. The contractor will report it to the client if the work results in indications of fraud. The contractor must observe the fraud guidelines issued by professional bodies.

Confidentiality and exclusivity

1. Contractor has an obligation of confidentiality towards third parties who are not involved in the execution of the assignment. The confidentiality pertains to all information of a confidential nature made available to him by the client and the results obtained from processing this. This confidentiality shall not apply if and in so far as statutory regulations or professional rules impose a duty of disclosure on the contractor.
2. Contractor shall have the right to apply the numerical results obtained after processing, for statistical or comparative purposes, if these results cannot be traced back to individual clients.

3. With the exception of the stipulations of the previous paragraph, contractor is not permitted to apply the information made available to him by the client for any other purpose than for which it was obtained.
4. Client has a confidentiality obligation towards third parties with regard to all information of a confidential nature that is made available to him by the contractor.
5. Client may only use the information, reports and recommendations of the contractor for the purpose these were made available for.

Intellectual property

1. Contractor reserves all rights regarding intellectual products that it uses or has used in the context of the execution of the agreement with the client, insofar as any legal rights may exist or be vested in said products.
2. The client is expressly prohibited to reproduce, publish and/or use the products, including computer programmes, system designs, methods, recommendations, (model) contracts and other intellectual products, with or without the involvement of third parties.
3. The client is not permitted to make the products, referred to in point 2, available to third parties, other than for the purpose of obtaining an expert opinion regarding the work of the contractor.

Force majeure

1. Should the contractor not be able to fulfil his obligations under the agreement, or to fulfil these on time or properly, for reasons not attributable to him, including but not restricted to stagnation in the normal course of business within his company, these obligations shall be suspended until the contractor is once again able to fulfil these obligations in the agreed manner.
2. In the situation referred to in the first paragraph, the client shall be entitled to terminate the agreement in whole or in part, with immediate effect.

Fee

1. The contractor, prior to the commencement of the work and in the interim, is entitled to suspend the execution of the work until such time as the client has paid an advance on the work to be performed, agreed in all reasonableness and fairness, to the contractor, or has provided security for that.
2. The contractor's fee shall not depend on the outcome of the assignment awarded, but is calculated by taking the contractor's normal rates into account and is due and payable in proportion to the work that the contractor has performed for the client.
3. The contractor's fee, if necessary plus the disbursements and statements from third parties engaged, including any VAT due and payable, is/are charged to the client monthly, quarterly, annually or after the work has been finished.
4. Kreston Van Herwijnen MKB Adviseurs B.V. will invoice the client on behalf of the contractor. The claim that the contractor has against the client, insofar as the contractor is not from Kreston Van Herwijnen MKB Adviseurs B.V. is transferred to Kreston Van Herwijnen MKB Adviseurs B.V. The client accepts this notification of transfer of the claim and pays the invoice for the work by the contractor to the account number stated on the invoice to Kreston Van Herwijnen MKB Adviseurs B.V.

Payment

1. The client should pay the invoice amount within 14 days of the invoice date, in Dutch currency, by means of a deposit into the bank account of Kreston Van Herwijnen MKB Adviseurs B.V., without any right to discount or setoff.
2. A written demand will be sent to the client if the client has not paid the invoice amount within 14 days. No collection will be charged for this first demand.
3. If the client has not paid on the date stipulated on the invoice or by a deadline agreed upon later by the parties, he will be in default without prior notice of default. From this moment onwards, the client owes Kreston Van Herwijnen MKB Adviseurs statutory interest up to the date of final settlement, all of this without prejudice to the further rights of the contractor.
4. All costs incurred as a result of the judicial or extrajudicial collection of the claim are charged to the client.

The extrajudicial collection costs are charged to the client in accordance with the legal norms, in the following manner:

- over the first € 2,500 of the claim, 15% of the principal sum, with a minimum of € 40;
- over the next € 2,500 of the claim, 10%;
- over the next €5,000 of the claim, 5%;
- over the next €190,000 of the claim, 1%;
- over the rest from € 200,000, 0.5% with a maximum van € 6,775.

These amounts are exclusive of VAT.

5. In case of a jointly commissioned assignment, the clients, for as far as the work has been performed for the clients together, are jointly and severally liable for paying the invoice amount.

Objections or complaints

1. An objection, including a complaint, concerning the work performed and/or the invoice amount must be communicated to the contractor in writing within 30 days of the date of dispatch of the documents or information to which the client is objecting or within 30 days of the discovery of the defect if the client demonstrates that it could not reasonably have discovered the defect earlier.
2. An objection or complaint as referred to in the first paragraph does not suspend the payment obligation of the client.
3. If the objection is not filed on time or the complaint is not reported on time, all rights of the client in connection with the objection or with the complaint will lapse.

Liability

1. The contractor is only liable for any direct damage incurred by the client, in any way related to or caused by non-execution, untimely or improper execution of the assignment, up to a maximum of three times the amount of the fee charged during the past 12 months in respect of this assignment, unless there is deliberate intent or comparable gross negligence on the part of the contractor. Contractor is not liable for any damage caused by incorrect or incomplete information provided by the client.
2. The contractor is never liable for any indirect damage, including stagnation in the normal course of business at the client's company, in any way related to or caused by a mistake on the part of the contractor in the execution of the work.
3. Contractor is always entitled to undo the client's damage, if and as far as possible. Client is required to limit the damage insofar as possible and not allow it to unnecessarily escalate.
4. Contractor is not liable for damage to or destruction of records during transportation or when sent by post, irrespective whether the transport or dispatch is done by or on behalf of the client, contractor or third parties.
5. Client indemnifies the contractor from claims from third parties due to damage caused by the client having provided the contractor with incorrect or incomplete information, unless the client proves that the damage is not in any way related to attributable actions or negligence on his part or was caused by intent or gross negligence on the part of the contractor. The above does not apply, if and insofar as the assignment pertains to the investigation of annual financial statements as intended in article 393 book 2 of the Dutch Civil Code.

Termination

1. Client and contractor can terminate the agreement at any time. The stipulations under the heading "Fee", second paragraph, apply if the agreement ends before the assignment has been completed.
2. The other party should be informed of the termination in writing.
3. If and insofar as the contractor ends the agreement by means of termination, it should provide the client with substantiated reasons underlying the termination and do everything demanded by the circumstances in the best interest of the other party.

Right of suspension

1. Contractor is authorized to suspend meeting his obligations, including handing over records or other objects to the client or third parties, until such time as all due and payable claims on the client have been settled in full.
2. The stipulations of the first paragraph do not apply with regard to objects or records of the client that have not yet been processed by the contractor in any way.

Web Applications

1. The client concludes an agreement with the contractor for the use of the Web Applications at the time that it registers for them or is registered for them. These Terms and Conditions apply to this agreement.
2. At the time the client agrees to the agreement on the user right and the Subscription and also has fulfilled its payment obligations in full, the contractor grants the client a personal, non-exclusive, non-transferable right of use to the (Intellectual Property Rights to the) Web Applications for the duration specified in the order confirmation or agreement.
3. If a Subscription has a minimum term, this will be mentioned in the confirmation of order. After expiration of this term, the subscription will be continued for a period set in the order confirmation, unless the client indicates at least one month before the end of the term that it does not wish to continue the Subscription.
4. The client is not permitted to grant sub-licences to the Web Applications or to otherwise transfer or grant the right of use to third parties.
5. The client is not allowed to provide personal login details to third parties. The client guarantees this.
6. The contractor supplies the Web Applications based on a fair-use policy for data and other use. If the client uses more data or other data/products than fits within the fair-use policy or uses them in an incorrect manner, then at the discretion of the contractor the client will have to remove data or reduce the data and other use on the contractor's instructions. The contractor may charge the excess data and other usage separately.
7. The contractor will endeavour to trace and resolve Errors in the Web Applications. If an Error in the Web Applications means that the use of the Web Applications is impossible, the contractor will endeavour to rectify the Error as soon as reasonably possible. The contractor can make the Web Applications inaccessible at any time to carry out updates and/or carry out maintenance on the Web Applications. The contractor will make every effort to do so at times when this causes the least possible nuisance to the client. Insofar as reasonably possible, the contractor will inform the client of the planned maintenance in advance. Inaccessibility of the Web Applications due to maintenance or updates can never lead to liability for damages of the contractor.
8. After termination of the agreement, access to the Web Applications for the client is blocked and it can no longer use the Web Applications. The client is given the opportunity to retrieve its data from the Web Application. After this period, the client's data will be removed without this causing any liability on the part of the contractor vis-à-vis the client and/or third parties.
9. After termination, all provisions of these Terms and Conditions will, by their nature, continue to have full effect after termination. This concerns, for example, but not exclusively, provisions on liability, indemnification, intellectual property rights and the protection of personal data.
10. The Web Applications, updates, maintenance, support and any other related activities of the contractor are provided based on a best efforts obligation. The client acknowledges that the Web Applications are forms of software that may contain Errors and Bugs and acknowledges that the Contractor is not liable for this. The client acknowledges that it is responsible for arranging back-ups of its data and ensuring the availability of a system that can take over the functionalities of the Web Applications in the event that the Web Applications do not work or do not work properly.
11. The client guarantees that no rights of third parties oppose use of the Web Application and/or import of data files or other materials. The client indemnifies the contractor against any action based on the assertion that making available, using, processing, installing or incorporating it infringes any right of third parties.

Personal information

1. In the context of an assignment provided by the client to the contractor or in the context of fulfilling legal obligations that the contractor has, the contractor may process personal data concerning the client and/or persons associated with or working at/for the client.
2. In connection with the optimisation of its services to the client as well as in connection with being able to approach the client and/or persons working at/for the client with information and services of the contractor and third parties, the contractor may process personal data.
3. Processing of personal data in the context of the activities referred to in paragraphs 1 and 2 will take place in accordance with the applicable privacy legislation and regulations.
4. The contractor has an independent obligation to comply with the Personal Data Protection Act and the General Data Protection Regulation. The client indemnifies the contractor against all claims of third parties in connection with non-compliance by the client. The indemnification also applies to all damage and costs that the contractor suffers or incurs in connection with such a claim.

Applicable law and choice of forum

1. Dutch law applies to all agreements between the client and the contractor, to which these general terms and conditions apply.
2. All disputes related to the agreements between the client and the contractor, to which these general terms and conditions apply, and that do not resort under the jurisdiction of the subdistrict court, will be settled by the competent court in the court district in which the contractor is domiciled, unless it concerns disputes that are not in any way related to the company or profession of the client.
3. The client is free to initiate disciplinary proceedings or submit the dispute to an arbitration board established for that purpose.