General Terms and Conditions NBA 2017 ©

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English translation of the supplied Dutch terms. Under Article 16(3), the Dutch text is binding in the event of differences or conflicts. This issue date identifies the website edition and is not an effective date for existing engagements. The filing reference below is reproduced from the Dutch source.

Cox360 B.V.

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Article 1. DEFINITIONS

For the purposes of these general terms and conditions, the capitalised terms below have the following meanings:

a. Professional Regulations: the professional and ethical rules to which all accountants are subject by virtue of their registration in the accountants register of the NBA;

b. Documents: all information or data made available by the Client to Cox360 B.V. (hereinafter: Cox360); all data produced or collected by Cox360 in the performance of the Engagement / Agreement; and all other information of any relevance to the performance or completion of the Engagement. Such information may or may not be stored on tangible or intangible data carriers and may or may not be held by third parties;

c. Staff Member: a natural person working for or affiliated with Cox360, whether or not under an employment contract;

d. Engagement / Agreement: the contract for services under which Cox360 undertakes to perform certain Services for the Client;

e. Client: the natural or legal person who has engaged Cox360 to perform Services;

f. Cox360: the firm that has accepted the Engagement. All Engagements are accepted and performed exclusively by the firm, and not by or on behalf of an individual Staff Member, even if the Client has expressly or implicitly awarded the Engagement with a view to its performance by a particular Staff Member or particular Staff Members. Articles 7:404, 7:407(2) and 7:409 of the Dutch Civil Code are expressly excluded from application;

g. Services: all work and activities to be performed by Cox360 for the Client for which an Engagement has been awarded and accepted by Cox360, and all work and activities arising from it for Cox360;

h. Audit Engagement: an audit engagement as defined in the Further Regulations on Auditing and Other Standards (Nadere voorschriften controle- en overige standaarden);

i. Other Engagement: an Engagement that does not fall within the definition of Audit Engagement.

Article 2. APPLICABILITY

1. These general terms and conditions apply to all offers, quotations, Engagements, legal relationships and Agreements, however described, under which Cox360 undertakes or will undertake to perform Services for the Client, and to all Services arising from them for Cox360.

2. Departures from and additions to the Engagement and/or these general terms and conditions are valid only if expressly agreed in writing, for example in a written Agreement or a supplementary engagement letter.

3. If any provision of these general terms and conditions conflicts with a provision in the engagement letter, the provision in the engagement letter prevails to the extent of that conflict.

4. These general terms and conditions also apply to any supplementary or subsequent engagements.

5. Cox360 hereby expressly rejects the applicability of the Client's general terms and conditions.

6. These general terms and conditions may also be relied upon by natural and legal persons who are directly or indirectly involved, in any manner, whether or not under an employment contract, in the provision of services to the Client by or on behalf of Cox360.

Article 3. CLIENT INFORMATION

1. The Client must provide Cox360, in good time and in the form and manner requested, with all Documents that Cox360 considers necessary for the proper performance of the Engagement. Cox360 determines what constitutes good time and the requested form and manner.

2. The Client warrants the accuracy, completeness and reliability of the Documents it supplies, including Documents originating from third parties, unless the nature of the Engagement dictates otherwise.

3. The Client indemnifies Cox360 against loss or damage resulting from inaccurate or incomplete Documents.

4. Any additional costs and hours incurred by Cox360, and any other loss or damage suffered by Cox360, as a result of the Client's failure to supply Documents necessary for the performance of the Services, or to supply them properly or in good time, are for the Client's account and risk.

5. Where Cox360 electronically transmits information, including but not limited to tax returns, annual accounts and reports, from and on the instructions of the Client to third parties, the Client is deemed to be the party signing and sending that information.

6. Cox360 may suspend performance of the Engagement until the Client has fulfilled the obligations referred to in paragraph 1.

7. At the Client's first written request, Cox360 will return the original Documents supplied by the Client to the Client.

Article 4. PERFORMANCE OF THE ENGAGEMENT

1. Cox360 performs the Engagement to the best of its ability and in compliance with applicable legislation and regulations, including Professional Regulations.

2. Cox360 determines how the Engagement is performed and by which Staff Member or Staff Members.

3. Cox360 may have Services performed by a third party designated by Cox360.

Article 5. PROFESSIONAL AND OTHER REGULATIONS

1. The Client must cooperate fully with the obligations imposed on Cox360 by applicable regulations, including Professional Regulations.

2. Cox360 takes appropriate measures to protect personal data and other confidential information originating from the Client. Cox360 will inform Staff Members and third parties to be engaged of the confidential nature of the information. Cox360 processes personal data in accordance with applicable national and international legislation and regulations, including Professional Regulations, concerning the protection of personal data.

3. The Client acknowledges that, in certain cases, Cox360 is obliged under national or international legislation or regulations, including Professional Regulations, to disclose the Client's confidential information. To the extent necessary, the Client hereby consents to and cooperates with such disclosure, including but not limited to cases where Cox360:

a. must report to the authorities designated by the government unusual transactions, carried out or proposed, as described in legislation and regulations, including Professional Regulations, that have come to its attention in the performance of its Services;

b. must report fraud in certain circumstances;

c. is obliged to investigate the Client or the Client's client, including their identity.

4. Cox360 excludes all liability for loss or damage suffered by the Client as a result of Cox360's compliance with the legislation and regulations, including Professional Regulations, applicable to it.

5. The parties must impose their obligations under this article on any third parties they engage.

Article 6. INTELLECTUAL PROPERTY

1. Cox360's performance of the Engagement does not entail the transfer of any intellectual property rights held by Cox360. All intellectual property rights arising during or from the performance of the Engagement belong to Cox360.

2. The Client is expressly prohibited from reproducing, disclosing or exploiting products in which Cox360 holds intellectual property rights, or products subject to intellectual property rights for which Cox360 has acquired rights of use. Such products include, but are not limited to, computer programs, system designs, working methods, advice, model or other contracts, reports, templates, macros and other products of intellectual effort.

3. The Client may not make the products referred to in paragraph 2 available to third parties without Cox360's prior written consent. This does not apply where the Client wishes to

obtain an expert opinion on Cox360's performance of the Services. In that case, the Client must impose its obligations under this article on the third parties it engages.

Article 7. FORCE MAJEURE

1. If the parties are unable to perform their obligations under the Agreement, or to perform them properly or on time, as a result of force majeure within the meaning of Article 6:75 of the Dutch Civil Code, those obligations are suspended until the parties are once again able to perform them in the agreed manner.

2. If the situation referred to in paragraph 1 arises, the parties may terminate the Agreement, in whole or in part, in writing with immediate effect, without any entitlement to compensation.

3. If Cox360 has already partly performed the agreed obligations when the force majeure situation arises, Cox360 may invoice separately and on an interim basis for the Services performed, and the Client must pay that invoice as if it concerned a separate transaction.

Article 8. FEES AND COSTS

1. Services performed by Cox360 are charged to the Client on the basis of time spent and costs incurred, unless the parties expressly agree otherwise, for example on payment of a fixed price. Payment of the fee is not dependent on the outcome of the Services unless otherwise agreed in writing. Travel time and accommodation expenses incurred for the Services are charged separately.

2. In addition to the fee, the Client is charged for expenses incurred by Cox360 and invoices from third parties engaged by Cox360.

3. Cox360 may request an advance payment from the Client. Failure to pay the advance, or to pay it on time, may be grounds for Cox360 to suspend the Services temporarily or otherwise.

4. If fees or prices change after the Agreement has been concluded but before the Engagement has been completed, Cox360 may adjust the agreed rate unless expressly agreed otherwise.

5. Where required by law, value added tax is charged separately on all amounts payable by the Client to Cox360.

Article 9. PAYMENT

1. The Client must pay the amounts due to Cox360 within 30 days of the invoice date, unless otherwise agreed, without any entitlement to deduction, discount, suspension or set-off. The date of payment is the date on which the amount due is credited to Cox360's account.

2. If the Client has not paid within the period referred to in paragraph 1, the Client is in default by operation of law and Cox360 may charge statutory interest, including statutory commercial interest where applicable, from that time.

3. If the Client has not paid within the period referred to in paragraph 1, the Client must reimburse all judicial and extrajudicial collection costs actually incurred by Cox360. Reimbursement is not limited to any costs awarded by a court.

4. Where an Engagement is awarded jointly, the Clients are jointly and severally liable for payment of the invoice amount, interest due and costs.

5. If, in Cox360's opinion, the Client's financial position or payment record gives grounds to do so, or if the Client fails to pay an advance or invoice within the payment period specified, Cox360 may require the Client to provide additional or other security immediately in a form determined by Cox360. If the Client fails to provide the security requested, Cox360 may, without prejudice to its other rights, immediately suspend further performance of the Agreement, and all amounts owed by the Client to Cox360 on any grounds become immediately due and payable.

Article 10. TIME LIMITS

1. If the Client and Cox360 have agreed a time limit or date for performance of the Engagement and the Client fails to (a) make an advance payment, if agreed, or (b) provide the necessary Documents in good time, in full and in the requested form and manner, the Client and Cox360 must consult on a new time limit or date for performance of the Engagement.

2. Time limits for completion of the Services are regarded as strict deadlines only if the Client and Cox360 have expressly agreed this in writing and in those terms.

Article 11. LIABILITY AND INDEMNITIES

1. Cox360 is not liable for loss or damage suffered by the Client because the Client has failed to supply Documents to Cox360, has supplied inaccurate or incomplete Documents, or has supplied them late. This includes circumstances in which Cox360 is unable to file the annual financial statements with the Chamber of Commerce within the statutory period as a result of an act or omission on the part of the Client.

2. Cox360 is not liable for indirect loss or damage, including lost profits, lost savings, business interruption losses and other consequential or indirect loss or damage resulting from Cox360's failure to perform, or to perform properly or on time.

3. Cox360's liability is limited to compensation for direct loss or damage that is the direct result of an attributable failure, or a related series of attributable failures, in the performance of the Engagement. Direct loss or damage includes reasonable costs incurred to establish the cause and extent of the loss or damage; reasonable costs incurred to bring Cox360's performance into conformity with the Agreement; and reasonable costs incurred to prevent or limit the loss or damage. This liability is:

a. for Audit Engagements, limited to a maximum of three (3) times the fee for the Services performed under the relevant Audit Engagement up to the time of the attributable failure or failures. If performance of the Audit Engagement covers a period exceeding 12 months, the amount referred to above is three (3) times the fee for Services performed under the relevant Engagement during the preceding 12 months;

b. for all Other Engagements, limited to a maximum of one (1) times the fee for the Services performed under the relevant Other Engagement up to the time of the attributable failure or failures. If performance of the Other Engagement covers a period exceeding six (6) months, the amount referred to above is one (1) times the fee for Services performed under the Other Engagement during the preceding six (6) months.

4. A related series of attributable failures is treated as one (1) attributable failure.

5. The limitations of liability in this article do not apply if and to the extent that there is intent or deliberate recklessness on the part of Cox360 or its senior management.

6. The Client must take measures to mitigate loss or damage. Cox360 may remedy or limit the loss or damage by correcting or improving the Services performed.

7. The Client indemnifies Cox360 against third-party claims for loss or damage caused by the Client's failure to supply Documents to Cox360 or by the supply of inaccurate or incomplete Documents.

8. The Client indemnifies Cox360 against claims by third parties, including Cox360's Staff Members and third parties engaged by Cox360, who suffer loss or damage in connection with performance of the Engagement as a result of the Client's acts or omissions or unsafe situations in its business or organisation.

9. Paragraphs 1 to 8 of this article apply to both Cox360's contractual and non-contractual liability towards the Client.

Article 12. TERMINATION

1. The Client and Cox360 may terminate the Agreement at any time, including during its performance, with immediate effect and without a notice period, by written notification to the other party. If the Agreement ends before the Engagement is completed, the Client owes the fee corresponding to the hours specified by Cox360 for Services performed for the Client.

2. If the Client terminates the Agreement, including during its performance, Cox360 is entitled to compensation for the resulting loss from unused capacity that it can substantiate, additional costs already incurred, and costs arising from any cancellation of third parties engaged, including any subcontracting costs.

3. If Cox360 terminates the Agreement, including during its performance, the Client is entitled to Cox360's cooperation in transferring the Services to third parties, unless intent or deliberate recklessness on the part of the Client has compelled Cox360 to terminate. Entitlement to cooperation under this paragraph is conditional upon the Client having paid all underlying outstanding advances or invoices.

Article 13. RIGHT OF SUSPENSION

1. After carefully weighing the interests involved, Cox360 may suspend performance of all its obligations, including handing over Documents or other items to the Client or third parties, until all due and payable claims against the Client have been paid in full.

2. Paragraph 1 does not apply to the Client's Documents that have not yet been processed by Cox360.

Article 14. EXPIRY PERIOD

Unless otherwise provided in these general terms and conditions, the Client's rights of action and other powers against Cox360 on any grounds in connection with the performance of Services by Cox360 lapse in any event one year after the Client became aware, or could reasonably have become aware, of the existence of those rights and powers. This period does not apply to the possibility of lodging a complaint with the designated complaints-handling body or bodies and/or the Disputes Board (Raad voor Geschillen).

Article 15. ELECTRONIC COMMUNICATION AND ELECTRONIC FILING OF ANNUAL FINANCIAL STATEMENTS

1. In the performance of the Engagement, the Client and Cox360 may communicate by electronic means and/or use electronic storage, such as cloud applications. Unless otherwise agreed in writing, the parties may assume that the transmission of correctly addressed fax messages, emails, including emails sent over the internet, and voicemail messages is mutually accepted, whether or not they contain confidential information or documents relating to the Engagement. The same applies to other means of communication used or accepted by the other party.

2. The Client and Cox360 are not liable to each other for loss or damage that either or both may suffer as a result of the use of electronic means of communication, networks, applications, electronic storage or other systems, including but not limited to loss or damage resulting from non-delivery or delayed delivery of electronic communications; omissions, distortion, interception or manipulation of electronic communications by third parties or by software or equipment used to transmit, receive or process electronic communications; transmission of viruses; and the failure or malfunction of the telecommunications network or other facilities required for electronic communication, except to the extent that the loss or damage results from intent or gross negligence. The foregoing also applies to Cox360's use of such means in its contacts with third parties.

3. In addition to the preceding paragraph, Cox360 accepts no liability for any loss or damage arising from or in connection with the electronic transmission of annual financial statements, including electronic statements, and their digital filing with the Chamber of Commerce.

4. Both the Client and Cox360 must take or refrain from taking any action that may reasonably be expected of them to prevent the risks referred to above from materialising.

5. Data extracts from the sender's computer systems constitute conclusive evidence of the electronic communications sent by the sender, including their content, until the recipient provides evidence to the contrary.

6. Article 11 applies accordingly.

Article 16. MISCELLANEOUS PROVISIONS

1. If Cox360 performs Services at the Client's premises, the Client guarantees a suitable workplace that complies with statutory occupational health and safety standards and other applicable regulations concerning working conditions. The Client must ensure that Cox360 is provided with office space and other facilities that Cox360 considers necessary or useful for performance of the Agreement and that meet all applicable statutory and other requirements. For computer and other facilities provided, the Client must ensure continuity, including through adequate backup, security and virus-checking procedures. Cox360 will apply virus-checking procedures when using the Client's facilities.

2. During the term of the Agreement or any extension, and for 12 months thereafter, the Client must not recruit or approach any Staff Members involved in the performance of the Services to enter the Client's employment, directly or indirectly, temporarily or otherwise, or to perform work directly or indirectly for the Client, whether or not as employees.

3. These general terms and conditions have been drawn up in both Dutch and English. In the event of any difference or conflict between the English and Dutch texts, the Dutch text is binding.

4. Provisions of the Engagement that are expressly or by their nature intended to remain in force after the Engagement expires or is terminated remain in force thereafter, including Articles 6, 8, 9, 11, 16(2) and 17.

Article 17. APPLICABLE LAW AND CHOICE OF FORUM

1. The Agreement is governed by Dutch law.

2. All disputes are to be settled by the competent court in the judicial district in which Cox360 is established.

3. Paragraphs 1 and 2 of this article do not affect the Client's ability to submit a dispute to the Disputes Board (Raad voor Geschillen) and/or lodge a complaint with Cox360 itself, the Accountantskamer (disciplinary proceedings) or the Complaints Committee (Klachtencommissie; complaints proceedings).

Article 18. SEVERABILITY AND REPAIR OF INVALID PROVISIONS

1. If any provision of these general terms and conditions or of the underlying Engagement / Agreement is wholly or partly void, invalid or unenforceable as a result of a statutory provision, a court decision or otherwise, this does not affect the validity of any other provision of these general terms and conditions or of the underlying Engagement / Agreement.

2. If any provision of the Engagement, or any part of the Engagement, cannot legally be relied upon, the remainder of the Engagement remains fully in force, on the understanding that the provision concerning the part that cannot be relied upon is deemed to be adjusted so that it can be relied upon, while preserving as far as possible the parties' intentions regarding the original provision or part.