

GENERAL TERMS AND CONDITIONS

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Website: www.moore-drv.nl

Applicable to engagements awarded to:

Moore DRV Subsidie & Innovatie B.V.;

A. General

In these General Terms and Conditions, the following terms are defined as follows:

1. Client: the natural person or legal entity who or which has instructed the Contractor to perform Work.
2. Contractor: Moore DRV Subsidie & Innovatie B.V.
3. Engagement/Work: all that which has been assigned, or that which is performed by the Contractor on any other basis. The foregoing applies in the broadest sense and in any event includes the Work as stated in the engagement letter.
4. Documents: all items made available and to be made available by the Client to the Contractor, including – but not limited to – written documentation or (digital) data carriers, as well as all items produced by the Contractor in the context of performance of the Engagement, including written documentation or (digital) data carriers.
5. Agreement: any arrangement, written or oral, between the Client and the Contractor for the performance of Work by the Contractor for the Client. If a written arrangement is involved, whether or not by means of an engagement letter, this Work shall be performed in accordance with the provisions of the written arrangement.

B. Scope

1. These General Terms and Conditions shall apply to all Agreements, and any amendment and/or addition thereto, between the Client and the Contractor, as well as to Work performed by the Contractor on any other basis.
2. Deviations from these General Terms and Conditions shall only be valid if and insofar as they have been agreed in writing between the Client and the Contractor.

3. Any general terms and conditions of the Client shall not apply to the Agreement and are hereby expressly rejected by the Contractor.
4. If any clause that forms part of these General Terms and Conditions or of the Agreement is null and void or is nullified, the rest of the Agreement shall remain in force and the relevant clause shall be replaced immediately in consultation between the parties by a clause that comes as close as possible to the intent of the original clause.

C. Commencement and duration of the Agreement

1. In principle, any Agreement shall be concluded and shall commence as soon as the Contractor has received back the engagement letter signed by the Client. Until the signed engagement letter is received back by the Contractor, the Contractor shall reserve the right to deploy its capacity elsewhere. The engagement letter shall be based on the information provided by the Client to the Contractor at the time thereof. The engagement letter shall be deemed to reflect the Agreement accurately and completely. The Contractor shall be free to prove the conclusion of the Agreement by any legal means.
2. Any Agreement shall be entered into for an indefinite period of time, unless it follows from the nature, content or intent of the Agreement that it has been entered into for a definite period of time.
3. If the Agreement has been provided orally or the Contractor has not (yet) received back the signed engagement letter, this Agreement shall be deemed to have been concluded under these General Terms and Conditions if the Contractor nevertheless starts performing the Agreement at the Client's request.

D. Client data

1. The Client shall be obliged to provide the Contractor with all data and Documents that the Contractor deems necessary for correct performance of the Agreement in good time in the form and manner desired by the Contractor.
 2. The Contractor shall be entitled to suspend performance of the Agreement until the Client has complied with the obligation referred to in the previous paragraph.
 3. The Client shall be obliged to inform the Contractor immediately of facts and circumstances that may be relevant in connection with performance of the Agreement.
 4. The Client shall guarantee the accuracy, completeness and reliability of the data and Documents made available by or on behalf of the Client to the Contractor, even if these originate from third parties.
 5. The additional costs and additional fee ensuing from the delay in performance of the Agreement, resulting from the failure to provide the necessary data and Documents, or to do so in good time or properly, shall be borne by the Client, as shall any resulting administrative and/or criminal penalties.
 6. If and insofar as the Client so requests, the Documents made available shall be returned to the Client, subject to the provisions under O.
 7. The Contractor and the Client may communicate with each other electronically. Both the Contractor and the Client acknowledge that the use of electronic means involves risks. The Contractor and the Client hereby stipulate that they are not liable vis-à-vis each other for any ensuing damage. This also applies to the use that the Contractor makes of electronic communication in dealings with third parties, including the (Dutch) tax authorities. In the event of doubt regarding the content of electronic communication, the data extracts from the Contractor's systems shall be decisive.
2. The Contractor shall determine the manner in which the Agreement shall be performed and by which person(s). If possible, the Contractor shall take into account the Client's timely and responsible instructions regarding performance of the Agreement.
 3. The Contractor shall perform the Work to the best of its ability, with due care and professionalism. However, the Contractor cannot guarantee that any intended result shall be achieved.
 4. The Contractor has the right to have certain activities performed by a person or third party to be designated by the Contractor, without notifying and seeking explicit permission from the Client, if this is desirable in the Contractor's opinion.
 5. The Contractor shall perform the Agreement in accordance with the regulation / code of conduct and further requirements applicable to it, which form part of the Agreement in such cases, and with what is required of it by law. A copy of the regulation / code of conduct that may apply to the Contractor shall be sent to the Client upon request. The Client will respect the obligations arising from this regulation / code of conduct and the law applicable to the Contractor or the persons who work for or with the Contractor respectively.
 6. If, during the Agreement, work is performed for the Client that is not covered by the Work to which the Agreement relates, such work shall be deemed to have been performed on the basis of separate agreements. The provisions of these General Terms and Conditions shall then also apply to those individual agreements.
 7. Any periods specified in the Agreement within which the Work must be performed shall only apply as an approximation and not as strict deadlines. Any exceeding of such a period therefore shall not constitute a shortcoming on the part of the Contractor and therefore shall not provide grounds for dissolution of the Agreement. However, if such a period is exceeded, the Client may set a new, reasonable period within which the Contractor must have performed the Agreement, except in the event of force majeure or creditor's default. Any exceeding of that new, reasonable period shall indeed constitute grounds for dissolution of the Agreement by the Client.
 8. Unless expressly stated otherwise in writing, the performance of the Work shall not be specifically aimed at detecting fraud. If the Work yields indications of fraud, the Contractor will inform the Client thereof. In doing so, the Contractor shall comply with applicable laws and regulations,

E. Performance of Work

1. All agreements shall be entered into exclusively by the Contractor and (usually) performed by the Contractor. The applicability of Articles 7:404 and 7:407(2) of the Civil Code is hereby expressly excluded. Employees cannot be regarded as the Contractor, not even if the intention is for the Engagement or any part thereof to be performed by a specific person.

- including but not limited to the Money Laundering and Terrorist Financing (Prevention) Act (Wwft).
9. The Client shall have an independent obligation to comply with the applicable laws and regulations relating to the protection of personal data. The Contractor cannot be held liable in connection with non-compliance by the Client with these laws and regulations.
 10. In deviation from the Agreement, the Contractor may be obliged to perform additional work due to its (statutory) duty of care, laws and regulations. If it does so, the Contractor shall be entitled to charge for this additional work even if the Client has not explicitly given its prior consent to the performance of additional work.
 11. The Contractor's Work shall be limited solely to what has been agreed between the Contractor and the Client in the Agreement. Any actions and/or decisions by the Client, including the Engagement awarded to the Contractor in writing, and the consequences thereof, as a result of the (outcome of the) Work, shall be at the Client's expense and risk.
 12. Insofar as the Work of the Contractor consists of advice, this advice shall be based on the applicable laws, regulations and case-law as may reasonably be assumed to be known to the Contractor at the time the advice is issued.

F. Confidentiality and exclusivity

1. The Contractor, also including in this section (F) the persons designated by it for performance of the Agreement, shall be obliged to observe confidentiality vis-à-vis third parties who are not involved in performance of the Engagement. This confidentiality shall concern all information of a confidential nature (including personal data) made available to it by the Client and the results obtained through the processing thereof. This confidentiality shall not apply insofar as legal or professional regulations impose an obligation to provide information on the Contractor, or insofar as the Client has released the Contractor from the obligation of confidentiality. This provision shall also not apply to confidential consultation between colleagues within the Contractor's network, insofar as the Contractor deems such necessary for the diligent performance of the Agreement or for the diligent fulfilment of legal or professional obligations.
2. The Contractor shall be entitled to use the numerical results obtained after processing for statistical or comparative purposes, provided that

these results cannot be traced back to individual Clients.

3. The Contractor shall not be entitled to use the information made available to it by the Client for a purpose other than that for which it was obtained, except as provided in paragraph 2 and in the event that the Contractor or an employee of the Contractor acts on own behalf in disciplinary, civil, criminal or penalty proceedings, in which respect this information may be relevant.
4. Except with the express prior written consent of the Contractor, the Client shall not be permitted to disclose the content of advice, opinions or other statements of the Contractor, written or otherwise, or to make such available to third parties, except insofar as this ensues directly from the Agreement, or is done to obtain an expert opinion regarding the Work of the Contractor, or the Client has a legal or professional obligation to disclose, or the Client acts on its own behalf in disciplinary, civil, criminal or penalty proceedings.
5. The Contractor shall be entitled to state the name of the Client and to outline the services provided to (potential) Clients, by way of indication of the Contractor's experience.

G. Intellectual property

1. The Contractor shall reserve all rights with regard to products of the mind that it uses or has used in the context of performance of the Agreement with the Client, insofar as rights may exist or be established in relation to those products in a legal sense.
2. The Client shall be expressly prohibited from providing to third parties, reproducing, disclosing or exploiting those products, including – but not limited to – computer programs, system designs, working methods, advice, (model) contracts, brands, logos and other intellectual products, all in the broadest sense, whether or not with the involvement of third parties.
3. The Client shall not be permitted to provide (tools of) those products to third parties, other than to obtain an expert opinion regarding the Contractor's Work. In that case, the Client shall impose its obligations under this article on the third parties engaged by it.

H. Force majeure

1. If the Contractor is unable to meet and/or fails to meet its obligations under the Agreement, or is unable and/or fails to do so on time or properly as a result of a cause that is not attributable to it, including but not limited to illness of employees, disruptions in the computer network and other stagnation in the normal course of affairs within its enterprise, those obligations shall be suspended until the Contractor is able to meet them in the agreed manner.
2. In the event that the situation referred to in the first paragraph occurs, the Client shall have the right to terminate the Agreement in writing in full or in part and with immediate effect, without the Client being entitled to any compensation.

I. Fee

1. The Contractor's fee shall not be dependent on the outcome of the Work performed, unless agreed otherwise in writing.
2. The Contractor's fee may consist of a predetermined amount per Agreement and/or may be calculated on the basis of rates per unit of time worked by the Contractor, and is payable in response to work performed and/or to be performed by the Contractor. If no fixed amount as referred to in the previous paragraph has been agreed, the Contractor's Fee shall be calculated and payable on the basis of rates per unit of time worked.
3. If an amount determined per Agreement has been agreed, the Contractor shall also be entitled to charge a rate per unit of time worked if and insofar as the Work exceeds the Work provided for in the Agreement, which shall then also be payable by the Client.
4. If wages and/or prices change after the conclusion of the Agreement, but before the Engagement has commenced and/or has been performed in full, the Contractor shall be entitled to adjust the agreed rate accordingly, unless the Client and the Contractor have made other arrangements in this regard.
5. The Contractor's fee, plus – where necessary – disbursements and expense claims of third parties engaged, shall be charged to the Client, including any VAT owed, per month, per quarter, per year or after completion of the Work.
6. The Contractor shall be entitled at all times to request an advance payment in respect of Work performed and/or to be performed by it.

J. Payment

1. The invoice amount must be paid by the Client without suspension, deduction, discount or set-off within the agreed periods, but in any event no later than 14 days after the invoice date, in Dutch currency, at the offices of the Contractor or by means of deposits into a bank account to be designated by the Contractor.
2. If the Client has not paid within the period referred to in paragraph 1, or within any other period agreed, it shall be in default by operation of law and the Contractor shall be entitled, without any further demand or notice of default being required, to charge the Client the statutory commercial interest on the invoiced amount from the due date until the date of full payment, without prejudice to the Contractor's further rights.
3. Any costs arising as a result of the judicial or extrajudicial collection of a claim shall be payable by the Client, even insofar as such costs exceed any cost order issued by the court. The extrajudicial costs shall be at least 15% of the claim amount, with a minimum of €250. The judicial costs shall not be limited to the costs of the proceedings; instead, the costs actually incurred by the Contractor shall be borne in full by the Client if the latter is judged to be (mainly) in the wrong.
4. The Contractor shall at all times be entitled to require the Client to provide (additional) security for the payments due to the Contractor in respect of the Work performed or to be performed in a form to be determined by the Contractor, including, but not limited to, an advance payment. If the Client fails to provide the required security, the Contractor shall be entitled, without prejudice to its other rights, to immediately suspend (further) performance of the Agreement and all that which the Client owes the Contractor for any reason whatsoever shall become immediately due and payable.
5. If the Engagement has been awarded by more than one Client, insofar as the Work has been performed for the joint Clients, the Clients shall be jointly and severally liable for payment of the invoice amount and for all that is owed under the Agreement and to which the Clients are bound pursuant to the Agreement.

K. Complaints

1. Complaints with regard to the Work performed and/or the invoice amount must be notified to the Contractor in writing within 14 days of the date of dispatch of the documents or information about which the Client is complaining, or within 14 days of the discovery of the shortcoming, if the Client demonstrates that it could not reasonably have discovered the shortcoming earlier.
 2. Complaints as referred to in the first paragraph do not suspend the Client's payment obligation, except to the extent and up to the amount with regard to which the Contractor has indicated that it considers the complaint to be justified.
 3. In the event of a justified complaint, the Contractor shall have the choice between adjusting the fee charged, correcting or performing the rejected Work again free of charge, and not performing or ceasing to perform all or part of the Engagement in exchange for a refund in proportion to the fee already paid by the Client. The Contractor shall not be obliged to do more than that.
 4. If the complaint is not lodged in good time, all rights of the Client in connection with the complaint shall lapse.
- damage incurred by the Client or third parties that is the result of an act or omission by the Client;
 - loss of profits, indirect damage and/or consequential damage incurred by the Client or third parties, including but not limited to damage as a result of stagnation in the regular course of affairs in the Client's enterprise.
3. The Contractor shall have the right at all times, if and insofar as possible, to reverse or limit the damage suffered by the Client by repairing or improving the shortcoming of the defective product.
 4. The Contractor shall not be liable for damage to or destruction of Documents during transport or during dispatch by digital or ordinary post, regardless of whether the transport or dispatch is effected by or on behalf of the Client, the Contractor or third parties.
 5. A claim for compensation for damage must be submitted to the Contractor in writing, stating reasons and stating grounds, no later than twelve months after the Client has discovered or could reasonably have discovered the damage, failing which the right to compensation shall lapse.

L. Liability and indemnification

1. For all direct damage suffered by the Client, in any way related to or caused by non-performance, late performance or improper performance of the Agreement – regardless of the basis for this – the Contractor shall only be liable up to a maximum of the amount paid out in the relevant case under the liability insurance taken out by the Contractor, increased by the amount of any excess under that insurance. If, despite liability on the part of the Contractor, no payout is made under the aforementioned liability insurance, the Contractor's liability shall in any event be limited to a maximum of three times the amount of the fee (exclusive of VAT) for the relevant Agreement for the last calendar year, subject to a maximum of three hundred thousand euros (€300,000), unless there is intent or gross negligence on the part of the Contractor. Interrelated damage shall be deemed a single incident.
 2. Regardless of the basis, the Contractor shall not be liable for:
 - damage incurred by the Client or third parties as a result of the provision of incorrect or incomplete data or information by the Client
6. The Client shall indemnify the Contractor against any claims by third parties, including shareholders, directors, supervisory directors and staff of the Client, as well as legal entities and enterprises affiliated with the Client and others involved in the Client's organisation, that are directly or indirectly related to performance of the Agreement. The Client shall indemnify the Contractor in particular against third-party claims for damage caused by the Client providing the Contractor with incorrect or incomplete information, unless the Client demonstrates that the damage is not related to culpable acts or omissions on its part or that it was caused by an intentional act or omission or gross negligence on the part of the Contractor. The foregoing shall not apply to Engagements to audit the financial statements as referred to in Article 393, Book 2 of the Civil Code.
 7. The Client shall indemnify the Contractor against any costs and any possible claims of third parties in the event that the Contractor is compelled by law and/or by its professional rules to hand back the Engagement and/or is compelled to cooperate

with government bodies that are entitled to receive information, with or without request, that the Contractor has received from the Client or third parties in the performance of the Engagement.

8. The joint and several liability of individual partners and/or staff members of the Contractor is expressly excluded.

M. Independence

The Client must enable the Contractor to comply with the relevant national and international laws and regulations regarding independence. To this end, the Client shall be obliged to inform the Contractor in good time, correctly and completely regarding (changes to) the (ultimate) control relationships, legal structure, financial interests, participations and other joint ventures that concern its enterprise, organisation or group to which the Client belongs, all in the broadest sense.

N. Termination

1. The Client and the Contractor may terminate the Agreement with immediate effect at any time by giving notice. If the Agreement ends before the Engagement has been completed, the provisions under I, second paragraph and/or under L, second paragraph, shall apply.
2. Notice of termination must be given to the other party in writing.
3. If and insofar as the Contractor terminates the Agreement by giving notice, it shall be obliged to inform the Client of the reasons for the termination and, insofar as it can reasonably be required to do so, to do everything that the circumstances require in the Client's interests.
4. If the Client terminates the Agreement prematurely or otherwise, the Contractor shall be entitled to compensation for the lack of work that has arisen on its part, and to be demonstrated, as well as compensation for additional costs that the Contractor has already incurred and costs ensuing from any cancellation of third parties engaged (such as any costs relating to subcontracting).
5. If the Contractor terminates the Agreement prematurely or otherwise, the Client shall be entitled to the Contractor's assistance with transfer of the Work to third parties in return for payment of the associated costs, unless there is intent or deliberate recklessness on the part of the Client that compels the Contractor to terminate the Agreement. The entitlement to assistance, as provided in this paragraph, shall be dependent on

the Client having paid all underlying outstanding advances and all invoices.

O. Right of suspension

The Contractor shall be entitled to suspend compliance with all its obligations, including the surrender of Documents or other items to the Client or third parties, until all (due and payable) claims against the Client, including advances, have been settled in full. The aforementioned right to suspend its obligations shall also accrue to the Contractor if the Contractor has good reason to fear that the Client shall not comply with its (future) (payment) obligation for the Engagement awarded by the Client to the Contractor.

P. Miscellaneous

1. Neither party may, during the performance of the engagement and within one year after termination of the engagement, employ the other party's personnel or negotiate employment with such personnel, unless it receives the prior written consent of the other party. If either party nevertheless hires one or more employees of the other party despite this recruitment ban, it shall be obliged to pay that other party at least the recruitment costs that the other party shall have to incur to attract one or more replacement employees.
2. In the event that the General Terms and Conditions and the engagement letter contain conflicting terms and conditions, the terms and conditions included in the engagement letter shall apply.
3. The provisions of these General Terms and Conditions and the ensuing obligations shall remain in force even after termination of the Agreement.
4. Unless expressly stipulated in the engagement letter, the Contractor shall not provide any investment advice, which also means that the Contractor's statements cannot be interpreted as investment advice.

Q. Applicable law and choice of forum

1. All Agreements between the Client and the Contractor shall be governed by Dutch law.
2. Any disputes relating to and/or ensuing from Agreements and legal relationships between the Client and the Contractor and which do not fall within the competence of the Sub-District Division of the District Court shall be settled exclusively by

the competent court in the district in which the Contractor is also domiciled. Nevertheless, the Contractor shall have the right to submit disputes to the competent court where the Client is domiciled.

3. Contrary to the provisions of paragraph 2, the Client and the Contractor may opt for a different manner of dispute resolution.

R. Protection of personal data

1. The GDPR-related terms used in this article have the same meaning as set out in the General Data Protection Regulation (GDPR).
2. If the Contractor processes personal data as a result of the performance of an Engagement, the Contractor shall – depending on the nature of the Engagement – qualify as an independent controller or as a processor.
3. In determining its capacity as controller or as processor, the Contractor shall comply with the applicable laws and regulations and more specifically with the GDPR Guidelines for accountants, tax consultants and payroll professionals. On this basis, in the performance of an Engagement, the Contractor shall often be considered an independent controller with regard to the personal data that the Contractor processes in that context.
4. If the Contractor qualifies as a processor, the Contractor and the Client shall enter into a separate data processing agreement with each other, which shall be attached to the accompanying Agreement. The data processing agreement must have been concluded between the parties before the relevant Engagement is performed. The Contractor expressly reserves the right to suspend performance of an Engagement as long as no data processing agreement has been entered into between the parties.
5. In the event that the Client qualifies as an (independent) controller, the provisions included under 6 through 8 shall apply specifically.
6. The Client shall process the personal data generated by the Contractor in the performance of an Engagement, and which personal data the Contractor shall provide to the Client, in a proper and careful manner and in accordance with the GDPR and other applicable laws and regulations relating to the protection of personal data.
7. Immediately at the Contractor's request, the Client shall correct, supplement, restrict, erase, transfer or shield the personal data as referred to under (6) in the event that a data subject has justly invoked,

vis-à-vis the Client, the right to rectify or erase data (right to be forgotten), the right to restrict processing, the right to data portability and/or the right to object with regard to said personal data.

8. The Client shall indemnify the Contractor against any claim by a data subject, supervisory body or any other third party that is the result of, or originates from, unlawful processing i) by the Client of the personal data provided by the Client to the Contractor, or to which the Client has given access to the Contractor or ii) of the personal data that the Client has had generated by the Contractor.

S. Online services

1. The Contractor shall use systems supplied by third parties and its own systems to be able to provide online services. The Contractor may refer the Client entirely to the relevant third party, after which an agreement may be entered into between the third party and the Client. The Client may also conclude the Agreement directly with the Contractor. In the latter case, the third party's general terms and conditions must be read as if they were the Contractor's General Terms and Conditions. Any general terms and conditions of third parties or other contractual obligations shall be communicated before or during the conclusion of the agreement with the third party.
2. The Agreements between the Contractor and the Client shall not be subject to Article 6:227b(1) and Article 6:227c of the Civil Code.
3. If the Client connects to the Contractor's systems, the Client shall inform the Contractor at all times if changes are made to the systems on the Client's side. With regard to these connections (also referred to as APIs), the Contractor shall have a best-efforts obligation. The Contractor shall be entitled to charge additional costs to maintain the connections. In addition, the Contractor shall be entitled to withdraw support for certain connections. If the Client wishes to connect to a third party engaged through the Client, the Contractor shall never be responsible for the connection to this third party.
4. The Client shall comply with the laws and regulations when using the online services. If the Client uses the Contractor's services in a manner that violates the law and/or the rights of third parties, the Contractor shall be entitled to suspend the services under the Agreement.
5. The Client shall not be permitted to use the agreed services for more than one enterprise or to

- allow multiple persons to work under one account, unless the Contractor has given its express written permission for this.
6. If, in the opinion of the Contractor, the Client poses a risk to the functioning of the server(s) or the network of the Contractor or of third parties, in particular as a result of the excessive retrieval or transmission of data (which may cause performance problems and/or security risks), the Contractor shall be entitled to adopt any measures it deems reasonably necessary to avert or prevent this risk.
 7. In order to use the online services safely, the Client must in any event adopt the following measures:
 - a. Login details (such as username and password and any other factors for authentication) must be stored securely and not provided to unauthorised persons;
 - b. Passwords must be long enough and not obvious, so that they cannot be cracked or cannot be cracked without an extraordinary effort;
 - c. Peripheral devices that are used to access the online services must always be equipped with a working, legal and up-to-date version of a virus scanner of a reliable brand or of a brand generally known to be reliable;
 - d. Portable peripheral devices (such as a laptop, tablet or phone) must always be secured with a password, fingerprint and/or other reliable means of authentication if they are used to access the online services;
 - e. The online services must only be accessed from networks that can reasonably be trusted.

A third party as referred to in the first paragraph of this article may impose additional requirements with regard to the secure use of the relevant online service. The Contractor shall not be responsible for misuse and may assume that someone who registers for the services with the Client's login details is actually (someone under the authority of) the Client. The Client must inform the Contractor if the Client suspects that login details have come into the hands of unauthorised persons. The Contractor shall have the right to adopt appropriate measures in such cases.
 8. The version of the relevant communication (or measurement performed) received or stored by the Contractor shall serve as proof thereof, subject to proof to the contrary by the Client.
 9. The Contractor shall endeavour to realise the uninterrupted availability of the agreed services, but offers no guarantees in this respect, unless expressly agreed otherwise in the Agreement by means of a Service Level Agreement.
 10. The Contractor shall reserve the right to temporarily deactivate the services for the purpose of maintenance, modification or improvement of the Contractor's services and web servers. The Contractor shall attempt to organise this deactivation in such a way that users are inconvenienced as little as possible. The Contractor shall under no circumstances be liable vis-à-vis the Client due to the aforementioned deactivation.