

GENERAL TERMS AND CONDITIONS

These general terms and conditions are used by Taxperience Notary Services B.V., with its registered office and principal place of business in 's-Hertogenbosch, listed in the commercial register of the Chamber of Commerce under number 83234314. These general terms and conditions are filed with the Chamber of Commerce under number and can also be consulted at www.taxperience.nl.

Article 1. Definitions

In these general terms and conditions the following concepts are taken to mean:

Taxperience: Taxperience Notary Services B.V., its successor(s) in title and/or the legal entities/natural persons designated by it.

Client: every legal entity/natural person which/who provides an assignment to Taxperience.

Article 2. Applicability

- 2.1 These general terms and conditions apply to all assignments provided to Taxperience and all subsequent assignments ensuing therefrom.
- 2.2 Assignments are exclusively accepted by Taxperience, even if it is the express or tacit intention that an assignment will be performed by a specific person. The applicability of Book 7, articles 404 and 407, paragraph 2 of the Dutch Civil Code has been excluded.
- 2.3 These general terms and conditions are available in the Dutch language as well as the English language. In the event of a difference in interpretation between both versions, the Dutch text will prevail.
- 2.4 Derogations from - or additions to - these general terms and conditions or an agreement to which they apply can only be agreed in writing.
- 2.5 In the event of a contradiction between these general terms and conditions and an agreement concluded in writing between Taxperience and the Client, the provisions of the agreement will prevail.

Article 3. Assignments

- 3.1 The Client warrants that it will provide – whether or not on request – Taxperience with all data and documents regarding which the Client knows or may reasonably assume that these are or may be important for the performance of the assignment. The Client guarantees the accuracy and authenticity of the data and documents provided by or on behalf of the Client.
- 3.2 Taxperience is entitled to engage third parties for the performance of the agreement. Taxperience is entitled to accept, also on behalf of the Client, the terms and conditions that apply in the relationship between Taxperience and the third party (including any limitation of liability) or that are stipulated by that third party. Any personal liability on the part of Taxperience for any shortcomings and/or errors on the part of these third parties is excluded.
- 3.3 The undisputed taking receipt of a (draft) deed drawn up by Taxperience on the request from the Client implies acknowledgement of the provision of an assignment.
- 3.4 If the assignment is provided by a natural person on behalf of a legal entity and if this natural person can be regarded as the (co-)policymaker of the legal entity concerned, this natural person will also be the client in a private capacity. In the event of default of payment on the part of the legal entity, the natural person concerned will therefore be personally liable for the payment of the fee note, regardless of whether this natural person, on the request from the Client or otherwise, was appointed in the name of a legal entity or in the name of the Client as a natural person.
- 3.5 Taxperience solely accepts obligations to use best efforts and never obligations to achieve a result.
- 3.6 The periods for delivery/completion stated by Taxperience shall never be final deadlines. Any exceeding thereof will not give rise to claims for compensation.
- 3.7 The intellectual property rights related to all works produced by Taxperience will remain its property at all times. Taxperience is at all times entitled to state (or cause to state) its name on or with the works produced by it.

- 3.8 The assignments provided will exclusively be performed for the benefit of the Client. Unless with express permission in writing from Taxperience, parties other than the Client are not permitted to rely on the result of the work performed for the Client or the performance thereof, and they cannot derive any rights therefrom.

Article 4. Rates and payments

- 4.1 Unless expressly agreed otherwise in writing with the Client, the payment owed to Taxperience will be determined on the basis of subsequent calculation by multiplying the number of hours spent on the performance of the assignment by the applicable hourly rate, plus VAT and 6% office costs.
- 4.2 In addition, the costs to be incurred by Taxperience in the context of the performance of an assignment, such as for example court fees, translation costs and bailiff's costs, will be charged on by Taxperience.
- 4.3 Taxperience reserves the right to annually adjust the agreed (hourly) rates with effect from the 1st of January.
- 4.4 Taxperience will inform the Client in a timely manner if more costs than agreed will be charged.
- 4.5 Taxperience may require an advance payment or a payment on account before commencing the work.
- 4.6 Fee notes shall be paid within 14 days of the invoice date. This is a final deadline so that, in the absence of timely payment, the Client will be in default immediately.
- 4.7 In the event of default, the Client will owe a default interest of 1% per month or a part of a month over (the unpaid part of) the invoice amount, including VAT, to be calculated from the due date until the date of payment. Taxperience may also cancel or terminate the assignment with immediate effect, without this resulting in any liability to pay compensation on the part of Taxperience.
- 4.8 With regard to transactions, Taxperience reserves the right to only pay money to those who act as a party to the deed and can claim payment on the basis of the legal act set out in the deed, and not to make any other payments on behalf of and/or for the benefit of this party or a third party.
- 4.9 Taxperience may charge costs to the Client for the use by the Client of the clients' account. Taxperience will pay any positive interest to the Client (or entitled party) if and insofar as the amount has been in the clients' account for longer than 5 days. If the bank charges costs and/or negative interest over the clients' account, Taxperience will be entitled to charge this negative interest and/or costs on to the Client (or entitled party), by means of a fixed amount or otherwise. By providing the assignment, the Client states its agreement.

Article 5. Liability

- 5.1 Any liability for work performed or to be performed by or on behalf of Taxperience or otherwise related in any manner whatsoever to an assignment provided to Taxperience or to any other legal relationship entered into by Taxperience with regard to any work, regardless of the nature or basis thereof, will be limited to the amount or amounts paid out in a particular case by the professional indemnity insurance taken out by Taxperience, plus the amount of the excess that is to be borne by Taxperience under such insurance. In the applicable professional rules and rules of conduct of the notarial practice, minimum standards have been included that the insurance shall meet.
- 5.2 If for any reason whatsoever the professional indemnity insurance of Taxperience does not provide cover in a specific case, any and all liability will be limited to once the fee that Taxperience has charged to the Client for the assignment concerned, with a maximum of EUR 100,000. The limitation of liability referred to in this paragraph does not apply insofar as the damage is the result of wilful recklessness or an intentional shortcoming on the part of Taxperience or its civil-law notaries.
- 5.3 All rights of claim and other entitlements of the Client on any basis whatsoever will lapse by the mere expiry of six (6) months after the Client became aware, or reasonably could have become aware, of the claim or entitlement, except when this claim or entitlement

has been expressly acknowledged by Taxperience and/or the occurrence thereof is the direct result of intent and/or wilful recklessness on the part of Taxperience or its civil-law notaries. All rights of claim and other entitlements of the Client will in any case lapse after the expiry of twenty-four (24) months after the performance by Taxperience of the work from which the claim or entitlement ensues.

- 5.4 If the Client is a consumer (i.e. a natural person not acting in the course of a business or profession), the provisions of Article 5.3 will be replaced by the following: all rights of claim and other entitlements of the Client on any basis whatsoever will also lapse by the expiry of one (1) year after the time at which the Client became aware, or could reasonably have become aware, of the claim or entitlement and in any case after the expiry of twenty-four (24) months after the performance by Taxperience of the work from which the claim or entitlement ensues.

Article 6. Professional rules and rules of conduct and other legislation and regulations

- 6.1 The civil-law notary (which in the context of these terms and conditions shall also be taken to mean the junior civil-law notary) will comply with all existing professional rules and rules of conduct. An explanation of these rules can be found in the consumers' brochure 'Rules of the game for civil-law notaries and consumers' drawn up by the Royal Dutch Association of Civil-Law Notaries (Dutch KNB) in consultation with the Dutch Consumers' Association (Dutch Consumentenbond) and the Dutch Association of (Prospective) Homeowners (Dutch VEH). This brochure can be found at www.knb.nl and will be provided upon request.
- 6.2 Taxperience is not permitted to charge the costs of its work to another assignment, to another part of the assignment, or to any party other than the Client.
- 6.3 As a result of legislation and regulations, including the Money Laundering and Terrorist Financing (Prevention) Act (Dutch Wwft), Taxperience is obliged to establish the identity of clients, their directors, and their ultimate beneficiary owner(s). If the Money Laundering and Terrorist Financing (Prevention) Act applies, Taxperience will be obliged, under specific conditions, to report unusual transactions to the authorities. Pursuant to the law, Taxperience is not permitted to inform the Client of such report. By providing an assignment to Taxperience the Client confirms that it is aware of this and, where necessary, provides its permission for this purpose.

Article 7. Third-party clause

- 7.1 The clauses in these general terms and conditions do not only apply for the benefit of Taxperience, but also for the benefit of its shareholders, directors and directors of shareholders, the civil-law notaries, junior civil-law notaries and all other legal entities/natural persons who work or have worked for Taxperience or who are engaged by Taxperience for the performance of any assignment, including their beneficiaries/successors in title, if any. The aforementioned legal entities/natural persons as well as their successors under universal title can at any time rely on this third-party clause, which was irrevocably stipulated for their benefit.

Article 8. Complaints and dispute settlement rules

- 8.1 The Complaints and Dispute Settlement Rules for the Notarial Profession apply to the services provided by Taxperience. The complaints and dispute settlement rules can be consulted at www.knb.nl en www.degeschillencommissie.nl (in Dutch).

Article 9. Applicable law and competent court

- 9.1 Dutch law applies to all agreements to which these general terms and conditions apply and to all legal relationships related thereto. Insofar as the Client is a consumer, this choice of law will not affect the protection enjoyed by the Client on the basis of the mandatory legal provisions of the country in which the Client has its place of residence. 9.2 The Dutch court or the Disputes Resolution Committee referred to in Article 8 have exclusive jurisdiction to resolve disputes.