

GENERAL TERMS AND CONDITIONS OF DELIVERY AND PAYMENT

applicable when engaging:

Crowe Foederer Holding B.V.

Chamber of Commerce no. 17034844

having its registered office in Eindhoven, the Netherlands, hereafter referred to as the "Contractor",

Article 1 Definitions

- 1.1 In this document, "**Crowe Foederer**" means Crowe Foederer Holding BV, registered in the Dutch Trade Register under number 17034844 or any company affiliated with it; "**Agreement**" refers to these General Terms and Conditions, together with the relevant quotations or engagement letters issued by or agreements concluded by Crowe Foederer, which contain the terms and conditions for the provision of Services by Crowe Foederer to the Client; "**Services**" means the services and all related or resulting products, services and results to be provided by Crowe Foederer; and the "**Client**" means any natural person or legal entity that enters into an Agreement with Crowe Foederer.

Article 2 Application

- 2.1 These General Terms and Conditions apply to all offers and/or Agreements by Crowe Foederer made to or entered into with a Client as well as to the performance of the same.
- 2.2 These General Terms and Conditions apply to the exclusion of any general purchasing conditions used by the Client. Differing terms or conditions only apply if and to the extent that they have been separately agreed expressly and in writing between Crowe Foederer and the Client for each individual Agreement.
- 2.3 A Client with whom one Agreement has been concluded to which these General Terms and Conditions apply agrees to the application of the General Terms and Conditions to further Agreements, unless otherwise agreed in writing.

Article 3 Offers, engagements and Agreements

- 3.1 All offers issued by Crowe Foederer are without obligation. Engagements and acceptances of offers by the Client are irrevocable.
- 3.2 Crowe Foederer is not under any obligation until it has confirmed the engagement in writing or has commenced performance of the work.
- 3.3 Inaccuracies in Crowe Foederer's engagement letter must be communicated to Crowe Foederer in writing within 5 days after the date of the engagement letter, failing which the engagement letter will be deemed to reflect the Agreement accurately and completely and the Client will be bound by it.

- 3.4 Oral promises or arrangements by or with its personnel will only bind Crowe Foederer if it confirms them in writing.
- 3.5 In principle, an Agreement is entered into indefinitely. This is different only if a specific term is agreed for an engagement or if it is evident from the nature of the engagement that it is for a definite period of time. The Client is entitled to terminate an Agreement with Crowe Foederer, to the extent that it is for an indefinite period of time, subject to a notice period of three calendar months. If a suspicion of fraud or another unlawful act arises when the work is performed, Crowe Foederer will be entitled to terminate the Agreement with immediate effect and therefore without observing any notice period. To the extent that statutory or professional rules require Crowe Foederer to perform additional work in this regard, the Client bears and pays the costs of such additional work in full. Regardless of the reason for termination by Crowe Foederer, Crowe Foederer will cooperate with the Client's new service providers, provided that the Client has paid all outstanding amounts due to Crowe Foederer.
- 3.6 Crowe Foederer is entitled to engage one or more third parties to perform the work at its own discretion.
- 3.7 Crowe Foederer will determine how and by which person(s) the work will be performed, but will take the Client's wishes into account as far as possible. Disregarding the provisions of Articles 7:404 and 7:407(2) of the Dutch Civil Code, each engagement will be deemed to have been exclusively issued to and accepted by Crowe Foederer.
- 3.8 If employees of Crowe Foederer carry out any work at the Client's premises, the Client must provide a suitable workplace that meets the statutory occupational health and safety standards and other applicable regulations on working conditions. The Client will be liable for Crowe Foederer's damage or expenses caused by unsafe situations in the Client's company or organisation. The operation of Article 7:408(1) of the Dutch Civil Code is hereby expressly excluded to the extent that the Client is not a natural person.
- 3.9 Crowe Foederer may terminate the Agreement in whole or in part in writing, with immediate effect and without notice of default, if:
- a. the Client is granted a provisional or permanent moratorium;
 - b. bankruptcy is filed for or declared in respect of the Client, or a winding-up petition is filed for the Client or the Client's liquidation is ordered;
 - c. the Client's company is wound up or terminated other than for the purposes of reconstruction or merger of companies;
 - d. decisive control of the Client's company changes either directly or indirectly.
- Crowe Foederer will never be liable for any refund of monies already received or for compensation on account of termination of the Agreement as referred to in this paragraph.
- 3.10 If and when the Client is irrevocably bankrupt or in liquidation, the Client's right to use the provided software, websites and the like as well as the Client's right to access and/or use Crowe Foederer's services come to an end, without any need for active termination by Crowe Foederer.
- 3.11 These General Terms and Conditions apply in full to any amendments to the Agreement.

Article 4 Data

- 4.1 The Client warrants the accuracy, completeness and reliability of the data and information provided by the Client or on the Client's behalf to Crowe Foederer. Crowe Foederer is not obliged to examine the accuracy, completeness or reliability of such data provided to it, unless this is specifically the content of the engagement issued to Crowe Foederer.
- 4.2 Crowe Foederer is not obliged to perform or continue performing the work until the Client has provided all data and information requested by Crowe Foederer in the desired form and manner.
- 4.3 If any data necessary for the execution of the Agreement is not available to Crowe Foederer, or not available in a timely manner or in accordance with the arrangements made, or if the Client fails to meet any obligations in any other way, Crowe Foederer will also be entitled to charge the Client for the costs incurred as a result, at its usual rates.
- 4.4 If and to the extent that Crowe Foederer suffers direct or indirect damage because the data and/or information provided by the Client is inaccurate and/or incomplete, the Client will be obliged to compensate Crowe Foederer for such damage in full.
- 4.5 If and to the extent requested by the Client and not contrary to statutory retention periods, the data made available will be returned to the Client after the work has been performed and the Agreement has ended. Crowe Foederer has the right to suspend the obligation to return data made available, if and to the extent permitted under applicable disciplinary law, until all of Crowe Foederer's due and payable claims against the Client have been paid in full.
- 4.6 Crowe Foederer uses secure means of communication and a secure environment to exchange data with the Client. If the Client chooses to send data to Crowe Foederer by other means, such as regular email, the Client does so at the Client's own expense and risk.

Article 5 Compliance and confidentiality

- 5.1 All representations by Crowe Foederer of quality, performance and/or other characteristics relating to its Services are made with the utmost care. However, Crowe Foederer cannot guarantee that deviations will not occur in this regard. These representations are therefore approximate and non-binding. Descriptions and information and offers displayed on the website are not binding on Crowe Foederer.
- 5.2 To the extent applicable, Crowe Foederer performs the Agreement in accordance with (i) the Code of Conduct and Professional Practice for Accountants Regulation [*Verordening gedragseen beroepsregels accountants* (VGBA)], as adopted by the Royal Netherlands Institute of Chartered Accountants [*Koninklijke Nederlandse Beroepsorganisatie van Accountants* (NBA)], (ii) the Professional Practice Regulations [*Reglement voor de Beroepsuitoefening*] of the Dutch Federation of Tax Advisors [*Nederlandse Federatie van Belastingadviseurs*] in The Hague or the Dutch Association of Tax Advisors [*Nederlandse Orde van Belastingadviseurs*] in The Hague, (iii) the rules of professional practice and conduct of the Dutch Institute for Registered Valuers [*Nederlands Instituut voor Register Valuers*] and/or (iv) other applicable rules of conduct and professional practice relevant to a specific engagement. The Client will cooperate fully with Crowe Foederer's obligations arising from these rules and regulations at all times.

- 5.3 Unless it has a statutory or professional duty to disclose or report, for example under (i) the Money Laundering and Terrorist Financing (Prevention) Act [*Wet ter voorkoming van witwassen en financieren van terrorisme*] or (ii) the International Assistance (Levying of Taxes) Act [*Wet op de internationale bijstandsverlening*], Crowe Foederer will maintain absolute secrecy vis-à-vis third parties in respect of the information originating from or relating to the Client. In this regard, the Client is aware that Crowe Foederer:
- a. may be required to report transactions disclosed to it prior to the acceptance of an engagement and when the work is performed to the authorities established for that purpose, without notifying the Client;
 - b. in certain cases, may be required to file a report with the Dutch Tax and Customs Administration by virtue of the International Assistance (Levying of Taxes) Act.
- 5.4 Unless specifically stated in the engagement letter, an engagement is not specifically or partly aimed at discovering fraud. If, while performing work, Crowe Foederer gains a suspicion of fraud or finds indications that may point to the same, Crowe Foederer will inform the Client accordingly and for the rest will act in accordance with the fraud guidelines issued by the professional organisations.
- 5.5 Crowe Foederer is entitled to use the figures obtained after processing for statistical or comparative purposes, provided these figures cannot be traced back to individual Clients or natural persons.
- 5.6 Except as provided in Clause 5.5, Crowe Foederer is not entitled to use the data and information the Client has made available to it for any purpose other than that for which it was obtained.
- 5.7 Crowe Foederer will impose a duty of confidentiality on any and all third parties it engages.

Article 6 Intellectual property

- 6.1 All intellectual property rights with respect to the Services and their designations, and with respect to anything that Crowe Foederer develops, manufactures or provides, including advice, reports, working methods, computer programs and system designs, belong to Crowe Foederer or to the third parties engaged by Crowe Foederer.
- 6.2 The Client will not infringe Crowe Foederer's intellectual property rights.
- 6.3 In the event that a dispute arises between Crowe Foederer and the Client regarding intellectual property, Crowe Foederer will be presumed to be the rightsholder, unless the Client provides proof to the contrary.

Article 7 Fees

- 7.1 Any fee quoted by or agreed with Crowe Foederer excludes VAT and other government-imposed levies, unless otherwise agreed expressly or in writing. The costs of any third parties engaged and other disbursements are not part of the fees agreed with Crowe Foederer and must be paid separately to Crowe Foederer.
- Crowe Foederer is entitled to charge these costs to the Client in the form of an advance payment.
- 7.2 If Crowe Foederer takes on additional Services without the Agreement expressly stating a fee for

this, Crowe Foederer will be entitled to charge a reasonable fee for doing so.

- 7.3 If, after the offer and/or the conclusion of an Agreement, there are any changes in factors determining cost price, including taxes, excise duties, exchange rates, wages or prices of goods and/or services that Crowe Foederer may or may not obtain from third parties, Crowe Foederer will be entitled to adjust the fee accordingly.

Article 8 Delivery and delivery periods

- 8.1 The delivery periods specified by and agreed with Crowe Foederer are approximate and are not to be considered deadlines. If a delivery period is exceeded, this will not oblige Crowe Foederer to pay compensation and will not entitle the Client not to fulfil any obligations arising from the Agreement or to suspend them. However, the Client is entitled to terminate the Agreement if and to the extent that Crowe Foederer does not perform the work within a reasonable period set by the Client. Crowe Foederer will not be liable for compensation in such cases.
- 8.2 The delivery period is based on the working conditions prevailing at the time of the conclusion of the Agreement and on timely delivery of the items and/or services that Crowe Foederer requires for the performance of the Agreement. If a change in working conditions and/or the non-timely delivery of items and/or services required by Crowe Foederer cause a delay, the delivery period will be extended to the extent necessary.
- 8.3 The delivery period will be extended by the duration of the delay that affects Crowe Foederer as a result of the Client's failure to fulfil any obligation arising from the Agreement or to provide the cooperation requested from the Client with respect to the performance of the Agreement.
- 8.4 Crowe Foederer is authorised to perform an Agreement in parts and claim payment for that part of the Agreement that has been performed.

Article 9 IT Services

- 9.1 If the Agreement pertains to software applications, IaaS and/or IoT applications or licences for the same, to the installation, support or development of the same, or to the design and/or installation of interfaces etc. ("**IT Services**"), the provisions of this Clause also apply.
- 9.2 When determining the use that the Client has in mind with the IT Services, the Client has obtained proper information about the feasibility of objectives, the suitability of the Client's systems and the limitations associated with the IT Services. Crowe Foederer accepts no liability with respect to the selection or suitability of any IT Service.
- 9.3 Crowe Foederer will perform the IT Service in accordance with the applicable quotation or Agreement, and for the rest to the best of its knowledge and ability, without guaranteeing any result. The Client will perform the tasks and responsibilities assigned to the Client in an action plan correctly and in time and cooperate fully with Crowe Foederer as required. Crowe Foederer is authorised to increase the agreed fee based on its usual hourly rates for each day during which the performance of the IT Service is delayed due to the Client's actions.
- 9.4 The intellectual property rights to all results of IT Services (including but not limited to the copyrights to the source code of software) remain vested in and are hereby transferred in advance

to Crowe Foederer. Unless the parties expressly agree otherwise in writing, the Client will be granted a licence as described in the Agreement in respect of the relevant result or the relevant software and/or interface, and failing that a non-exclusive, personal right to use the result, software or interface against the agreed payment and exclusively within the Client's own organisation for the purpose specified by Crowe Foederer and subject to the restrictions on use communicated by Crowe Foederer. This right may not be assigned to third parties. With respect to parts of software for which Crowe Foederer holds the copyright, the Client will not sell, rent, transfer, assign or sublease them or otherwise make them available to a third party without Crowe Foederer's prior written consent. Except to the extent permitted in the Dutch Copyright Act [*Auteurswet*], the Client is not permitted to decompile, disassemble or reverse engineer the result, software and/or interface, or give them to third parties for management or maintenance, or use them for any other purpose.

- 9.5 Crowe Foederer issues no guarantees regarding the minimum availability of the IT Service or the frequency of updates, new releases or backups. If the IT Service includes third-party software, the Client undertakes to comply with the licence conditions of such third parties and indemnifies Crowe Foederer for any violation of the same.
- 9.6 Crowe Foederer will afford the Client the opportunity to conduct an acceptance test to be determined by Crowe Foederer (if necessary after linking to the Client's systems) of up to 10 days, in order to test the proper operation within the Client's own environment prior to commissioning. Reproducible errors discovered in the process will be rectified by Crowe Foederer free of charge. In all other respects, the Client accepts the IT Service as is, except for essential and patent defects. In the absence of any notification of a reproducible error within the acceptance period, or where relevant after it has been rectified, the Client is deemed to have accepted the IT Service in question.
- 9.7 Non-acceptance of any module or component does not affect the obligation to accept the remaining components of an IT Service. Rectification work after the end of the acceptance period constitutes a separate IT Service that is not free of charge.
- 9.8 Unless expressly agreed otherwise, Crowe Foederer is authorised to charge its usual rates for all time spent providing an IT Service. Maintenance, support and user training are not included in the price for the provision of an IT Service, except where agreed in writing.
- 9.9 In the event of termination, Crowe Foederer will, for fees to be determined by Crowe Foederer, provide reasonable cooperation with migration to a successor service provider and, if the Client so requires, establish links to the systems of the successor service provider for that purpose and provide data processed by the Client in a file format commonly used by Crowe Foederer, on the condition that confidentiality of information pertaining to Crowe Foederer is guaranteed.

Article 10 Payment services

- 10.1 If and to the extent that the Services include making payments to third parties or at least preparing payments, these payments will be made for and for the benefit of the Client. Crowe Foederer will follow the Client's instructions in doing so. Crowe Foederer is not obliged to check that the

instructions are correct.

- 10.2 Crowe Foederer will only make payments if they are necessary in the context of performing the other Services.
- 10.3 Bank processing periods, disruptions, etc. are not within Crowe Foederer's control.

Article 11 Force majeure

- 11.1 Crowe Foederer is entitled to suspend the performance of the Agreement if it is prevented from fulfilling the Agreement due to force majeure. In such cases, the Client is not entitled to compensation for damage, costs or interest.
- 11.2 Force majeure includes: extreme weather conditions, fire, flooding, an accident, illness or strike of personnel, an epidemic or pandemic and governmental measures taken in this context, business interruption, transportation stagnation, power failure, cyber-terrorism or other types of cyber attacks, security incidents, corruption or loss of data whether intentional or not, disruptive statutory provisions and the failure of third parties engaged by Crowe Foederer to deliver goods or provide services on time.
- 11.3 If there is a situation of force majeure, then Crowe Foederer will be authorised to terminate that part of the Agreement that cannot be performed by means of a written notice. If the force majeure situation lasts longer than 6 weeks, the Client will also be authorised to terminate the part of the Agreement that cannot be performed by means of a written notice.
- 11.4 If Crowe Foederer has already partially fulfilled its obligations or can only fulfil part of its obligations when a force majeure situation commences, it will be entitled to invoice separately for the part already performed or the part which it is able to perform, and the Client will be obliged to pay that invoice as if it related to a separate Agreement.

Article 12 Defects and complaints

- 12.1 Crowe Foederer vouches for the soundness of the Services provided, in accordance with what the Client may reasonably expect on the basis of the Agreement, and will endeavour to achieve any objective agreed with the Client. Crowe Foederer cannot, however, guarantee the achievement of that objective.
- 12.2 Should any defects occur in the Services provided by Crowe Foederer, it will rectify these defects (or have them rectified), redeliver the Service or apply a reasonable price reduction, all at Crowe Foederer's sole discretion.
- 12.3 If and to the extent that the nature of the Services provided allows this, the Client will carefully inspect the Services immediately upon delivery, failing which any right of complaint, replacement and/or warranty will lapse.
- 12.4 The Client must notify Crowe Foederer in writing of any complaints about the Services provided and/or the performance of an Agreement within 30 days after the Client discovers or reasonably should have discovered the defect. In the absence of a timely complaint, any claim against Crowe Foederer will lapse.
- 12.5 The Client must notify Crowe Foederer in writing of any inaccuracies in Crowe Foederer's invoices

within 14 days after the invoice date, failing which the Client will be deemed to have approved the invoice.

- 12.6 Complaints do not suspend the Client's payment obligations.
- 12.7 Upon discovery of a defect in a Service, the Client is obliged to do whatever will prevent or limit damage.

Article 13 Consultancy

- 13.1 Crowe Foederer strives to the best of its ability to achieve the results intended with its advice and other information provided, but does not provide any guarantee for this.
- 13.2 Advice issued by Crowe Foederer is intended solely for the Client. Third parties cannot derive any rights from it.
- 13.3 Upon completion of the work, Crowe Foederer may issue written advice, confirm any advice in writing, issue a written report or make an oral presentation. Before completion of the work, Crowe Foederer may provide oral and/or written draft or interim advice, reports and presentations. In this regard, the written advice or written report will prevail. The Client may not rely on any draft or interim advice, report or presentation. If the Client wishes to rely on oral advice or an oral presentation that has been provided, the Client must so notify Crowe Foederer, after which Crowe Foederer will confirm the relevant advice in writing.
- 13.4 The advice, opinions, expectations, forecasts or recommendations given by Crowe Foederer as part of the work cannot, under any condition or circumstances, be construed as a guarantee as to future events or circumstances.
- 13.5 Except with Crowe Foederer's prior written consent, the Client is not permitted to disclose or otherwise make available to third parties the contents of Crowe Foederer's advice.

Article 14 Payment

- 14.1 Unless otherwise agreed in writing, payment of Crowe Foederer's invoices must be made within 30 days after the invoice date in the currency stated on the invoice and only in the manner indicated on the invoice.
- 14.2 Crowe Foederer is at all times entitled to demand full or partial payment in advance and/or otherwise obtain security for payment. Crowe Foederer has the right to suspend its services until the Client has paid the requested advance payment or has provided the security otherwise requested.
- 14.3 Crowe Foederer has the right to invoice partial deliveries separately.
- 14.4 The Client waives all rights to suspend and set off payments. Crowe Foederer is always entitled to set off all that it owes the Client against what the Client and/or companies affiliated with the Client owe Crowe Foederer, whether or not due and payable.
- 14.5 If payment is not received on time, without further notice of default the Client will be due interest on the invoice amount at a rate of 1.5% per month, calculated from the due date up to and including the date of payment, with a part of a month being regarded as a whole month, and without prejudice to Crowe Foederer's right to claim its full damage.

- 14.6 If, after a demand, payment of any part of Crowe Foederer's invoices remains outstanding, the penalty for late payment will be an immediately payable penalty of 15% (calculated on the total outstanding amount) or a fixed penalty amount of EUR 225 if the outstanding amount does not exceed EUR 1,500.
- 14.7 The entire invoice amount will be immediately due and payable in full in the event of failure to pay an agreed instalment on the due date, as well as if the Client (i) goes bankrupt or goes into liquidation, (ii) applies for a provisional or permanent moratorium, (iii) is declared to be subject to the statutory debt rescheduling scheme, (iv) dies, is wound up or dissolved and/or (v) if any attachment is levied against the Client. If any of the above situations occurs, the Client will be obliged to inform Crowe Foederer immediately.
- 14.8 Payments made by the Client will always be applied firstly to settle the costs due, then to settle the interest due and then to settle the due and payable invoices that have been outstanding the longest, even if the Client states that the payment relates to a later invoice.

Article 15 Cancellation

- 15.1 The Client may only cancel an engagement that has been issued if the Client reimburses Crowe Foederer for all costs reasonably incurred with a view to carrying out that engagement and Crowe Foederer's work, plus VAT.

Article 16 Liability and indemnity

- 16.1 Apart from the provisions of Clause 12.2, the Client has no claim against Crowe Foederer for defects in or relating to the Services provided by Crowe Foederer. Crowe Foederer will therefore not be liable for any direct and/or indirect damage, including property damage, intangible damage, lost income, business interruption loss, reputational damage and any other consequential damage, arising from any cause whatsoever, unless there is intent or deliberate recklessness on the part of Crowe Foederer.
- 16.2 Crowe Foederer will likewise not be liable in the aforementioned sense for acts by its employees or other persons under its control, including (gross) negligence or intent on the part of these persons.
- 16.3 Crowe Foederer will not be liable for any advice or recommendations it may give to the Client.
- 16.4 In all cases in which Crowe Foederer is liable to pay compensation, it will never exceed the invoice value of the Services provided (excluding VAT and the costs of third parties engaged), as a result of which or in connection with which damage was caused. To the extent that the Services are provided in the form of a continuing performance contract, any compensation will never exceed three times the fee (excluding VAT and the costs of third parties engaged) for the performance of the Services over the most recent calendar year, subject to a maximum of EUR 100,000. Moreover, if the damage is covered by Crowe Foederer's professional or business liability insurance, any compensation will never exceed the amount actually paid by the insurer in the case in question.
- 16.5 Upon discovery of a defect in the Services, the Client will be obliged to do whatever will prevent

or limit damage.

- 16.6 Crowe Foederer will not be liable for damage to or the destruction of documents during transport or dispatch by post, whether the transport or dispatch is carried out by or on behalf of the Client, Crowe Foederer or third parties.
- 16.7 If, on the basis of the facts and/or circumstances known to it at that time, Crowe Foederer proceeds to exercise a right of suspension or termination and it is irrevocably established at a later date that exercising that right was not justified, Crowe Foederer will not be liable and will not be obliged to pay any compensation for damage, except in the case of intent or gross negligence on its part.
- 16.8 Any claim against Crowe Foederer will lapse by the mere expiration of 12 months after the claim arises, unless it is acknowledged by Crowe Foederer.
- 16.9 The Client will indemnify Crowe Foederer as well as employees of Crowe Foederer against claims (including administrative and/or criminal fines) by third parties, including employees of Crowe Foederer, who suffer damage in connection with the performance of the Agreement as a result of acts or omissions by the Client and/or incorrect or incomplete data or information provided by or on behalf of the Client.
- 16.10 The Client will indemnify Crowe Foederer as well as Crowe Foederer's employees against all possible claims by third parties in the event that Crowe Foederer is forced to return the engagement by law and/or under its professional rules and/or is forced to cooperate with government agencies that are entitled to receive solicited or unsolicited information that Crowe Foederer has received from the Client or third parties when carrying out the work.

Article 17 Crowe Foederer staff

- 17.1 Except with the prior written consent of Crowe Foederer, the Client is not permitted to enter into an employment contract with a person employed by Crowe Foederer or a person who has been employed by Crowe Foederer in the preceding period of 12 months, or to have such person perform work for the Client in any other way, to the extent that such work is not performed on the basis of an Agreement concluded with Crowe Foederer.
- 17.2 The prohibition in this Clause applies from the date of the formation of the first Agreement between Crowe Foederer and the Client and applies until the expiry of 12 months after completion of the last engagement from or Agreement with the Client.
- 17.3 In the event of a violation of the prohibition contained in this Clause 17, the Client will forfeit to and for the benefit of Crowe Foederer a penalty of EUR 50,000 per violation and of EUR 1,000 for each day the violation continues, without prejudice to Crowe Foederer's right to compensation for the damage caused by the violation and without prejudice to its right to demand performance of this Agreement.

Article 18 Protection of personal data

- 18.1 When collecting and (further) processing personal data in the context of the Agreement of or for the Client, Crowe Foederer will comply with its obligations under the General Data Protection

Regulation (GDPR), the Dutch GDPR Implementation Act and, from the date when it comes into force, the ePrivacy Regulation and related laws and regulations and take appropriate protective measures.

- 18.2 If, in its judgment, Crowe Foederer is to be regarded as a processor within the meaning of the GDPR, on Crowe Foederer's first request the Client will, in addition to the provisions of this Clause, enter into and sign a written data processing agreement with it in accordance with the model to be provided by Crowe Foederer.
- 18.3 The Client confirms and accepts that both the management of any digital access by the Client to files and the storage of Crowe Foederer's files will generally be outsourced to selected processors, who will store the files in their data centres within the EU. These processors safeguard the security of personal data by implementing appropriate technical and organisational security measures. Crowe Foederer has concluded data processing agreements with these processors.
- 18.4 The Client is aware and agrees that Crowe Foederer may engage third parties to perform the work and that personal data will also be shared with these third parties. To the extent that these third parties are classed as processors, Crowe Foederer has concluded a data processing agreement with these third parties.
- 18.5 The Client indemnifies Crowe Foederer against all claims by third parties (including in any case users and government agencies), financial government sanctions and costs (including costs of legal assistance) arising from a violation by the Client of any statutory provision relating to the processing of personal data.

Article 19 Representation

- 19.1 If the Client acts on behalf of one or more other parties, the Client will, without prejudice to the liability of such other parties, be liable to Crowe Foederer as if the Client were the Client.
- 19.2 If Crowe Foederer concludes an Agreement with two or more natural persons or legal entities, all Clients will always be jointly and severally liable to Crowe Foederer for the whole.
- 19.3 If Crowe Foederer concludes an Agreement with a company that is in the process of formation, the founders will each remain jointly and severally liable for the whole even after the Agreement is ratified.
- 19.4 If the Client allows the Client's own customers, suppliers or other third parties to issue instructions or sub-engagements to Crowe Foederer under an engagement the Client has issued to Crowe Foederer, the Client is and remains liable for the instructions or sub-engagements of such customers, suppliers or other third parties as if such instructions or sub-engagements had come from the Client.

Article 20 Applicable law and competent court

- 20.1 The Agreement(s) between Crowe Foederer and the Client are governed by Dutch law.
- 20.2 All disputes between Crowe Foederer and the Client will be determined exclusively by the competent judge at the District Court of Oost-Brabant, location Den Bosch, the Netherlands. Notwithstanding

this provision, Crowe Foederer will also and at all times have the right to submit a dispute or claim to the competent court for the town where the Client is established or has its actual place of business. If the disciplinary process is available, the Client is also entitled to pursue it.

Article 21 Final provisions

- 21.1 The nullity or voidability of any provision in these Terms and Conditions or of Agreements to which these Terms and Conditions apply will not affect the validity of the remaining provisions. Crowe Foederer and the Client are obliged to replace any provisions that are null and void or voided with valid provisions with, as far as possible, the same purport as the null and void or voided provision.
- 21.2 When construing and interpreting these General Terms and Conditions, the Dutch text will prevail.