

General Terms and Conditions - De Roos Coöperatief U.A.

1. De Roos

1.1 De Roos Coöperatief U.A. ("De Roos") is a cooperative association with excluded liability, incorporated under Dutch law and established in Amsterdam (Commercial Register number 95120211). De Roos is an office practicing law and offering Dutch civil law notary services and tax services.

2. Assignment

2.1 All instructions from clients are accepted and carried out solely by De Roos, even if it is the client's express or implied intention that instructions will be carried out by one or more specific persons associated with De Roos. Sections 7:404, 7:407(2) and 7:409 of the Dutch Civil Code (*Burgerlijk Wetboek*) are excluded. If De Roos is instructed or engaged together with another person, De Roos is liable only for the performance of those obligations that are expressly De Roos' obligations. Only the direct client of De Roos can derive any rights from the advice or other services of De Roos. In these general conditions, "persons associated with De Roos" means every person that directly or indirectly is or has been working for or with De Roos, including but not limited to current or former employees, contractors (*opdrachtnemers*), advisers, board members, shareholders and/or partners. A "person" can be a natural or a legal person.

2.2 De Roos exclusively advises – and can only be deemed to advise – on matters of Dutch law (including EU law).

3. Liability

3.1 Except to the extent liability cannot be limited, all liability of De Roos, persons associated with De Roos and all persons involved in carrying out instructions from the client or who are or may in any way be liable, including joint and several liability, in connection or related therewith is limited in aggregate to the amount paid out, if any, under the applicable liability insurance policy in the matter concerned, plus the applicable deductible (*eigen risico*). In any event, a claim against a person referenced in this article will be unenforceable unless De Roos receives written notice to this effect no later than 1 year after the discovery of an event or circumstance that gives or may give rise to that claim.

3.2 If for any reason no payment is made under that insurance, De Roos' liability is limited to the amount paid (exclusive disbursements) by the client to De Roos regarding the matter concerned.

4. Third parties

4.1 In connection with the provision of its services, De Roos may engage third parties, including bailiffs, experts, other law firms and other De Roos offices, couriers and translators. De Roos may also use digital or other services whether or not offered by third parties ("digital services"), including telecommunication services, applications to share or store data in a cloud or otherwise, the internet, e-discovery, automated due diligence or other applications which allow data to be searched, analyzed, stored, processed or translated automatically or with the use of artificial intelligence or other software. As a result, data may be transferred to servers controlled by third parties and digital services. De Roos is not liable for any acts and/or omissions of these third parties or for any damage or loss ensuing from the use or the unavailability of these digital services. De Roos is authorized to accept, for itself and/or on behalf of the client, the conditions of such third parties or of the provider of digital services, including any limitations of liability, and to invoke these general conditions against the client. De Roos excludes – also for the benefit of Stichting Beheer Derdengelden De Roos Advocaten (Foundation Clients' Funds De Roos Attorneys) and its board members – all liability that is in any way directly or indirectly related to or results from the insolvency of or any other default of any bank, financial institution, supplier of digital services or other third party and/or the reduction in or loss of ability to use, operate or access any computer system, network or data and/or a data breach, whether or not as a result of a cyber-attack.

4.2 Without the prejudice to the provisions in article 2.1 above, these general conditions, including the limitations of liability, apply not only to De Roos, but also to all persons involved in carrying out instructions from the client, or who are or may in any way be liable in connection with these activities, including persons associated with De Roos, Stichting Beheer Derdengelden De Roos Advocaten and its board members) and other De Roos offices (to the extent that no separate agreements or general conditions apply) or their respective legal successors. The client indemnifies De Roos and all other persons mentioned in the preceding sentence against all third party claims and the costs of legal assistance that arise from the client and/or the services performed for the client to the extent the claim or damage did not directly result from willful misconduct or gross negligence on the part of De Roos. This

provision and all other provisions which purport to create rights for third parties referred to in the first sentence of this article also serve as irrevocable third party stipulations without any consideration (*onherroepelijk derdenbeding om niet*) as referred to in Section 6:253 (4) of the Dutch Civil Code.

5. Obligation to provide information

5.1 Pursuant to, among other things, the Money Laundering and Terrorist Financing (Prevention) Act (*Wet ter voorkoming van witwassen en financieren van terrorisme*) and derived policies, De Roos must in principle ascertain the client's identity and, under certain circumstances, report unusual transactions to the relevant authorities without informing the client. De Roos may also be obliged on other grounds to report or provide information to the authorities or third parties, including on the basis of the European General Data Protection Regulation (*Algemene verordening gegevensbescherming*) and the European fiscal directive 2018/822/EU (DAC6) on reportable cross-border arrangements. The client shall provide De Roos with any information it may need to meet these obligations to establish the client's identity and to comply with any applicable reporting duties. The foregoing may also apply to other persons directly or indirectly involved in carrying out the client's instructions.

6. Rates

6.1 Unless otherwise agreed, our fees shall be calculated on the basis of the number of hours worked multiplied by the relevant hourly rates as established annually by De Roos. Costs paid for by De Roos on behalf of the client (including negative interest and banking charges relating to any third party funds) shall be charged separately.

6.2 Unless it is explicitly indicated otherwise, all amounts invoiced or mentioned by De Roos are exclusive of VAT and exclusive of any other tax, surcharge or similar increase that a client, payer or De Roos is obliged to pay under applicable laws or regulations or that De Roos is obliged to charge. If De Roos incurs any costs, charges or write-offs as a result of unilaterally imposed or electronically to be accepted terms and conditions for billing (e.g. e-billing), these will be passed on to the client. The services rendered shall in principle be charged to the client on a monthly basis, subject to payment within 30 days from the date of the invoice. If De Roos issues invoices at other intervals, our fees remain due and payable. If we have more than one client for an engagement, each client is a joint and several debtor of our fees. De Roos may apply an interim increase of its rates.

6.3 De Roos may request the client to make a deposit prior to performing (further) services to the client.

7. Applicability

7.1 These general conditions apply to all instructions accepted by De Roos, including any follow-up instructions and further client assignments. These general conditions are available to download from the De Roos website: <https://deroos.eu/terms>. The general conditions of our clients or any third party, if any, do not apply and are expressly rejected.

8. Applicable law

8.1 The agreement to carry out the instructions referred to in article 2.1, and all legal relationships that are related therewith, are exclusively governed by Dutch law with the exception of rules of international private law, which may lead to the applicability of the laws from other jurisdictions.

9. Disputes

9.1 Unless stipulated otherwise in articles 9.2 and 9.3 of these general conditions, any disputes that are related to our services shall in the first instance be exclusively decided by the competent court in Amsterdam, the Netherlands. The term dispute shall be deemed to include disputes that are wholly or partially based on non-contractual principles or relate to the nullity, nullification or existence of any legal act or agreement.

9.2 If you are not satisfied with our services for any reason, we would like to hear from you. All our services provided by attorneys are subject to De Roos' complaints procedure (attorneys). Our Dutch civil law notary services are subject to De Roos' complaints procedure (civil law notaries). Our Dutch civil law notary services are also subject to the regulation of the dispute resolution committee for civil law notaries (www.knb.nl) to the extent that any dispute falls within the scope of this regulation. De Roos' Complaints Procedures are available at first request.

9.3 You may terminate the engagement at any time by giving written notice. De Roos may only terminate the engagement by giving 14 days' prior notice, unless De Roos cannot be expected to observe this noticeperiod.