

## **General Terms and Conditions of Kaiser Advocaten & Belastingadviseurs**

1. Kaiser Advocaten & Belastingadviseurs is a partnership (maatschap) comprised of private limited liability company's (besloten vennootschappen met beperkte aansprakelijkheid) for the purpose of carrying out a law practice and a tax advisory practice.
2. In these General Terms and Conditions, "Kaiser" means the partnership and the persons working within the organisation of Kaiser whether or not within the employment of Kaiser. A "third party" means anyone other than Kaiser with respect to which an actionable relationship (*rechtsbetrekking*) within the meaning of article 3 exists or is alleged.
3. These General Terms and Conditions are applicable to any instructions (*opdracht*) including any subsequent, amended or additional instructions given to Kaiser and to any actionable relationship that arises as a result thereof or in connection therewith and to any actionable relationship that arises as a result of or in connection with the use of any website maintained by Kaiser.
4. These General Terms and Conditions are applicable to any actionable relationship that is created when advice arising as a result of or in connection with any actionable relationship described in clause 3 is relied upon, whether pursuant to these General Terms and Conditions or not.
5. These General Terms and Conditions apply to benefit any third party who is involved in the implementation of any instructions or who is or may be liable in connection therewith.
6. Instructions are accepted by and on behalf of Kaiser only, even where the expressed or implied intention is for such instructions to be implemented by a specific person. Notwithstanding articles 7:404, 7:407, section 2, and 7:409 of the Dutch Civil Code, even where instructions are given with a view to them being provided by a specific person, no individual who takes instructions for or on behalf of Kaiser is personally obligated or liable to implement such instructions and the death of any such individual does not terminate the instructions even if given with a view to them being provided by a specific person.
7. Instructions are implemented exclusively for the benefit of the client who requests them. Unless Kaiser expressly provides its consent in writing, no one other than the client may rely on or has any rights in connection with the results of such instructions or the manner of implementation thereof.
8. While implementing instructions, Kaiser will take appropriate measures to preserve the confidentiality of the relationship with the client. Nevertheless, the following applies to such instructions, unless expressly agreed otherwise:
  - (i) The client consents to the distribution of information of information available within the organisation of Kaiser to all those within the organisation of Kaiser for whom it is useful to have such information in connection with the implementation of the instructions.
  - (ii) The client consents to the use of any method of communication customarily used at that time, including the internet. Kaiser has a privacy statement which can be found on <https://www.kaisercs.nl/nl/index/privacy-statement.html> and on request shall be sent to you. This privacy statement applies to all communication, offers, quotations, services and agreements with/concluded by Kaiser.
9. Kaiser will exercise due care when hiring a third party and will consult with a client about the selection of a third party, other than for the assistance of local counsel (*procureursbijstand*) or bailiffs (*deurwaardersbijstand*), if it is customary and reasonable

in the context of the relationship with the client to do so. Kaiser is authorised to agree to any term or condition that is applicable to the relationship between it and a third party or that is stated by a third party. In the relationship with the client Kaiser can rely on such terms and conditions in as much as it concerns the implementation of the instructions by such third party.

10. Unless agreed otherwise in writing, fees will be based on time worked multiplied by the applicable rates as set from time to time by Kaiser. The applicable rates are available upon request at any time. Disbursements incurred on a client's behalf will be charged separately. As part of such rates, a percentage of the fees to be determined by Kaiser will be charged to cover general office costs, including postage by regular mail, telephone charges, charges for faxes and electronic communications, photocopy expenses and expenses for the preparation of documents. The applicable rates and fee for general office costs exclude value added tax.

11. As a rule, a client will be invoiced on a monthly basis for the instructions given. The time for payment is 14 (fourteen) days of the date of the invoice. If payment is not made within this time, Kaiser may, without further notice, exercise its right to charge and receive statutory interest. An advance payment may be requested at any time for services that have been or will be provided. Kaiser has the right to suspend further implementation of any instructions if an advance payment is not provided.

12. A client shall pay for work carried out as a direct or indirect result of the receipt of funds in connection with instructions given, even if such work is caused by a third party.

13. Any liability arising out of or in connection with any instructions is limited to the amount that is paid out for that event under the liability insurance coverage taken out by Kaiser. A limitation or exclusion of liability within the meaning of this article does not apply to loss or damage resulting from deliberate recklessness or intentional misconduct on the part of Kaiser.

14. Any actionable relationship that arises out of or in connection with a relationship within the meaning of articles 3 and 4 is subject to Dutch law. Any dispute arising out of such an actionable relationship shall be submitted to the exclusive jurisdiction of the competent courts in Utrecht. No claim can be made unless litigation is commenced in such a court within one year of discovery thereof. Kaiser, as claimant, has the option to submit a dispute to any court that has jurisdiction in the absence of this provision.

15. These General Terms and Conditions are available in Dutch and English. In the event of a dispute about the contents or intention of these General Terms and Conditions, only the Dutch version and its meaning in the Dutch jurisdiction is binding.

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