

General Terms and Conditions Atlas Fiscalisten B.V.

1. General

- 1.1. This document covers the general conditions of (i) Atlas Fiscalisten B.V. (also trading under the name Svalner Atlas Netherlands), a private limited company incorporated under the laws of the Netherlands, established in Amsterdam and registered in the Dutch Trade Register under number 34380226, (ii) Atlas Fiscaal Advocaten BV., a private limited company incorporated under the laws of the Netherlands, established in Amsterdam and registered in the Dutch Trade Register under number 59155280 and (iii) their affiliated companies. In the context of these general conditions, "Atlas" means one or more of the aforementioned companies. These general conditions are hereinafter referred to as General Terms and Conditions.
- 1.2. All services (to be) rendered by, and all orders to, Atlas to any person or legal entity (hereinafter referred to as the "Client") are subject to these General Terms and Conditions.
- 1.3. All services are exclusively provided by the Atlas-company that has accepted the order and renders the services. Only the Atlas-company concerned shall operate as sole contracting party of the Client and not the persons and/or legal entities related to or associated with such Atlas-company, even if it is the Client's intention that an assignment is carried out by a specific person associated with Atlas. Articles 7:404 and 7:407, paragraph 2 of the Dutch Civil Code are excluded.
- 1.4. All persons and/or legal entities related to or associated with Atlas (among which its tax advisors) are not personally bound or liable.
- 1.5. All provisions in these General Terms and Conditions as well as any other conditions agreed upon with the Client are stipulated for and may be relied upon by Atlas and by any persons and/or legal entities working or formerly working for Atlas, directly or indirectly associated or formerly associated with Atlas or involved in the rendering of the services by Atlas or on behalf of Atlas in any manner, as well as by their legal successors. They can invoke each of these provisions and where appropriate, any reference to Atlas should be read as a reference to the person and/or legal entity concerned. In the performance of their professional services, these persons and/or legal entities shall act exclusively for the account and risk of Atlas.
- 1.6. Atlas is entitled to amend its General Terms and Conditions at any point in time. The then applicable new version of the General Terms and Conditions can be found on the website of Atlas. If a consumer, the Client is entitled to rescind the engagement of Atlas in case of a material amendment of the General Terms and Conditions. An increase of more than 10% of the hourly rates of Atlas shall be deemed to be such material amendment. A consumer in the context of this clause means an individual that is not acting in the conduct of any business or profession.
- 1.7. The applicability of any other general terms and conditions, among which Client's general terms and conditions, is hereby expressly excluded.

2. Provision of services

- 2.1. All orders (in any form whatsoever) to, and services rendered by, Atlas shall be deemed to be subject to these General Terms and Conditions as of the moment that Atlas has begun implementation.
- 2.2. Atlas shall, without the prior consent of the Client, not disclose confidential information in relation to the Client which it obtains from the Client or from third parties to any person other than if so required for the rendering of the services as agreed upon, unless compelled by a court order or by any order or demand of the competent authorities, unless required otherwise by any applicable laws and/or regulations and/or unless, at the discretion of Atlas, necessary for the defending of its position and/or its interests.
- 2.3. By virtue of the Act on prevention of money laundering and terrorist financing (hereinafter referred to as "Act"), Atlas is inter alia obliged to establish the identity of the Client and of the ultimate beneficial owner(s), to establish the origin of the Client's capital and to notify the competent authorities of any unusual transactions as referred to in this Act.
- 2.4. In addition, pursuant to the Mandatory Disclosure Directive (Council Directive (EU) 2018/822 (hereinafter referred to as "DAC6") and any national laws and regulations that implement DAC6, Atlas is obliged to disclose aggressive tax planning arrangements with a cross-border dimension with the competent authorities. A cross-border arrangement means a tax arrangement which involves participants established in various EU member states and which arrangement may have been developed for the purpose of tax avoidance. Disclosure is required when cross-border arrangements contain at least one of the so-called hallmarks set out in Annex IV of DAC6 (which means that the arrangement contains characteristics or features that present an indication of a potential risk of tax avoidance). The disclosure regime applies to all taxes, with the exception of value added tax, custom duties, excise duties and compulsory social security contributions.
- 2.5. In case of mandatory disclosure as set out in clause 2.4, Atlas is amongst others obliged to disclose (i) all data related to the identity of the relevant taxpayer(s), the identity of the persons associated with such taxpayer(s) and the EU member states where such taxpayers are established; (ii) a summary of the cross-border arrangement; (iii) the relevant hallmarks of the cross-border arrangement; (iv) the value of cross-border arrangement; (v) the date of implementation of the cross-border arrangement (i.e.: the date on which the first step of the implementation has been or will be taken); and (vi) the relevant EU member states (i.e. the EU member states which will most likely be affected by the cross-border arrangement).
- 2.6. In view of the obligations as set out in clauses 2.3 up to and including 2.5, the Client must provide all documents and information upon first request of Atlas.
- 2.7. Atlas is at all times entitled, for any reason whatsoever, not to accept an engagement by the Client or to terminate ad interim any order from the Client with immediate effect, including in the event that the outcome of client acceptance procedures carried out in the framework of its statutory obligations gives rise, at the sole discretion of Atlas, to such decision.

- 2.8. The services rendered by Atlas are solely addressed to the Client. Third parties may not rely on or derive any rights from the services provided to the Client or the result therefrom, even if the (result of the) services are directly or indirectly rendered for the benefit of third parties. Any liability of Atlas towards third parties in connection with the services provided to a Client is hereby expressly excluded.
- 2.9. Atlas only advises according to, and from the perspective of, Dutch law.

3. Fees and payment terms

- 3.1. The hourly rates of Atlas are excluding VAT, if applicable, and excluding disbursements (e.g. courier costs as well as other non-office disbursements and out-of-pocket expenses (such as travel and accommodation costs)).
- 3.2. Unless agreed otherwise, the services of Atlas are charged in the basis of time spent (i.e. by multiplying the number of hours spent with the hourly rate). In principle, Atlas invoices monthly throughout the engagement.
- 3.3. Invoices are due within 14 (fourteen) days after the invoice date and must be paid without deduction, discount or sett-off by wire transfer to the bank account of Atlas as specified on the invoice. Payments in cash are not accepted by Atlas. Invoices are sent by email only.
- 3.4. If the Client disputes any invoice, it must notify Atlas of such dispute within 14 (fourteen) days after the invoice date at the latest, failing which the invoice shall be deemed accepted by the Client. In the event the Client disputes any invoice, it shall nevertheless pay the undisputed portion of such invoice.
- 3.5. Atlas is entitled to amend its hourly rates annually, per January.
- 3.6. If the Client fails to pay any amount due in accordance with the provisions of this clause 3, it shall be in default without prior notice of default being required and Atlas shall be entitled to compensation of statutory commercial interest (or statutory interest, if the Client qualifies as a consumer) as from the day on which the Client is in default. A consumer in the context of this clause means an individual that is not acting in the conduct of any business or profession.
- 3.7. If the Client fails to pay any amount due to Atlas upon expiry of a term of more than 60 (sixty) days as from the invoice date, Atlas shall in all events be entitled to suspend its services. In such event, Atlas shall notify the Client thereof prior to the suspension.

4. Engagement of third parties

- 4.1. Where in the context of the engagement, outside advisors or experts (such as other tax advisors, attorneys, civil law notaries, accountants, translators and other experts) need to be retained, Atlas shall engage third parties on behalf of the Client. In such event, Atlas is entitled to agree on the terms of their engagement on behalf of the Client, among which the terms in relation to limitation of liability, choice of law and jurisdiction.
- 4.2. Atlas is not responsible for payment of such third parties and it shall request third parties to submit their invoices directly to the Client. In certain circumstances, Atlas may pay these invoices on behalf of the Client. Payments made to third parties on behalf of the Client, are charged to the Client as incurred.
- 4.3. Atlas is not liable for any damage caused by third parties engaged by it, except in case of gross negligence or intent on the part of Atlas.

5. Liability

- 5.1. Any liability of persons and/or legal entities (in)directly associated with Atlas (including its directors, shareholders, employees and their (practice) companies) is excluded.
- 5.2. Any liability of Atlas shall be limited to the amount paid out in that specific case under the professional liability insurance taken out by Atlas, to be increased by the deductible applicable under such insurance company. If for any reason the insurance does not result in any payment, any liability of Atlas is limited to the amount that is equal to three times the amount invoiced and received by Atlas for services rendered (excluding VAT) in the relevant matter in the three months preceding the day on which the liability arose, with a maximum of EUR 250,000.
- 5.3. Atlas is in no event liable for indirect or consequential damages, which at least includes: loss of turnover, loss of profit and delay damages.
- 5.4. The Client shall indemnify and hold Atlas harmless from and against any claims by third parties (including shareholders, directors, supervisory directors, and employees of the Client, as well as affiliated legal entities and companies, and other persons involved in Client's organization) arising from or related to the services of Atlas.
- 5.5. Claims for compensation of damage will expire 12 months after the date on which the Client became aware or could reasonably have been aware of the damage and the possible liability of Atlas for such damage.

6. Miscellaneous

- 6.1. In the event of any discrepancies between any provision of the General Terms and Conditions and any provision of the engagement letter of Atlas, the provision of the engagement letter shall prevail.
- 6.2. The Client must provide Atlas with all documents and information which Atlas deems necessary for the rendering of its services or of which the Client knows or should reasonably know that those are relevant for the rendering of the services by Atlas. It must also provide such documents and information in due time in order to enable Atlas to render its services without any delays.
- 6.3. The Client is also obliged to notify Atlas in due time and completely of all facts and/or circumstances of which the Client knows or should reasonably know that those are or could be relevant for the rendering of the services by Atlas.
- 6.4. If any provision of these General Terms and Conditions shall be held invalid or non-binding, or shall be annulled, the other provisions of these General Terms and Conditions remain in full force and effect. In such event, Atlas shall replace the invalid, non-binding or annulled provision by a valid provision which expresses the initial meaning of Atlas as much as possible.

7. Applicable law and jurisdiction

- 7.1. The relationship between the Client and Atlas shall be governed by the laws of the Netherlands.
- 7.2. Unless explicitly agreed otherwise in writing, any disputes between the Client and Atlas shall be exclusively resolved by the competent court in Amsterdam, the Netherlands.