

# DOEL Administratie

Administratieve- en fiscale dienstverlening V.o.f.

## GENERAL TERMS AND CONDITIONS FOR THE PROVISION OF SERVICES – May 2023

Chamber of Commerce no. 69462690

hereinafter to be referred to as: **DOEL**

### Article 1 Definitions

1. In these general terms and conditions, the following terms are used in the sense given below, unless explicitly stated otherwise.

**DOEL Administratie** “Administratieve- en fiscale dienstverlening V.o.f.”: the user of the general terms and conditions

Client: DOEL's opposite party.

Contract: the agreement concerning the provision of services.

### Article 2 General

1. The present terms and conditions shall apply to every offer, tender and agreement between DOEL and a client, whereby DOEL undertakes/shall undertake to perform work for the client as well as to all work for DOEL that arises from this.

2. The present terms and conditions shall also apply to all contracts with DOEL, the implementation of which requires the services of third parties.

3. Any deviations from these general terms and conditions shall only be valid provided that they have been explicitly agreed upon in writing.

4. The application of any purchase or other conditions of the client is explicitly rejected.

5. If one or more provisions in these general conditions should be null and void or declared null and void, the remaining provisions of these general terms and conditions will remain fully in effect. DOEL and the client shall then enter into consultation in order to agree upon new provisions to replace the null or as the case may be voided provisions, which will correspond as closely as possible to the purpose and meaning of the original provisions.

### Article 3 Offers and tenders

1. All offers made by DOEL shall be free of obligation: they are valid for 14 days from the date they are made, unless stated otherwise elsewhere.

2. The prices in the a forementioned offers and tenders shall be exclusive of Dutch VAT and other government levies, as are any costs that may be made within the framework of the contract, including postage and administrative costs, unless stated otherwise elsewhere.

3. If the acceptance deviates from the offer given, DOEL will not be bound by it. In such an event the contract shall not be concluded in conformity with said deviating acceptance unless DOEL indicates otherwise.

4. A compound quotation shall not oblige DOEL to execute part of the assignment for a corresponding part of the stated price.

5. Offers or tenders shall not automatically apply to future assignments.

### Article 4 Implementation of the contract

1. DOEL shall implement the agreement to the best of its knowledge and ability and in accordance with high standards, with due observance of the applicable legal and professional regulations.

2. DOEL shall determine the way in which the assignment is executed and by which employee(s).

3. DOEL is entitled to have certain work done by third parties if and in as far as this is necessary for the proper execution of the contract.

# DOEL Administratie

Administratieve- en fiscale dienstverlening V.o.f.

## GENERAL TERMS AND CONDITIONS FOR THE PROVISION OF SERVICES – May 2023

4. The client is responsible for ensuring that all information which DOEL has said to be necessary or which the client should reasonably be able to understand is necessary for the implementation of the contract is submitted to DOEL in good time.

If the information that is necessary for the implementation of the contract is not given to DOEL in good time, DOEL is entitled to suspend the implementation of the contract and/or to charge the client for the additional costs arising from the delay at the generally accepted rates.

5. DOEL is not liable for damage of any nature whatsoever, caused by the fact that DOEL worked on the basis of incorrect and/or incomplete information provided by the client, unless DOEL should have been aware of this incorrectness or incompleteness.

6. If the parties have agreed that the contract will be implemented in phases, DOEL may suspend the implementation of the parts belonging to a following phase until the client has provided written approval of the results of the previous phase.

7. If DOEL or third parties engaged by DOEL within the scope of the assignment do work at the client's site or at a site designated by the client, the client shall provide facilities desired in all reasonableness by said employees free of charge.

### **Article 5 Changes to the contract**

1. If it is shown during the execution of the contract, that the work to be done needs to be changed and supplemented in order to ensure its proper execution, the parties will adjust the contract accordingly in due time and in mutual consultation.

2. If the parties agree that the contract must be changed or supplemented, this decision may influence the time of completion of the execution. DOEL will inform the client thereof as soon as possible.

3. Should the change or supplement to the contract have any financial and/or qualitative consequences, DOEL will inform the client thereof in advance, or as soon as possible.

4. If a fixed fee has been agreed upon, DOEL will state the extent to which the change or supplement to the contract will result in an increase of said fee.

5. Contrary to the conditions of paragraph 3, DOEL shall not be able to charge additional costs if the change or supplement is the result of circumstances attributable to DOEL.

### **Article 6 Duration of the contract; term of execution**

1. The contract between DOEL and a client will be entered into for an indefinite period, unless the nature of the contract dictates otherwise or if the parties have explicitly agreed otherwise in writing.

2. If a term has been set to complete certain work within the terms of the agreement, this term shall never be a term to be observed in penalty of forfeiture of rights. If the term of execution is exceeded, the client must give DOEL notice of default in writing and provide DOEL with a reasonable term within which to fulfil their obligations.

### **Article 7 Fees**

1. Parties may agree upon a fixed fee when the contract is concluded or in the interim.

2. If no fixed fee has been agreed upon, the fee shall be determined on the basis of the number of hours actually spent on the work. The fee shall be calculated in accordance with DOEL's usual hourly rates, valid for the period in which the work was done, unless a different hourly rate has been agreed upon.

3. All rates are exclusive of Dutch VAT.

4. The costs owed for assignments will be charged periodically, possibly in advance.

# DOEL Administratie

Administratieve- en fiscale dienstverlening V.o.f.

## GENERAL TERMS AND CONDITIONS FOR THE PROVISION OF SERVICES – May 2023

5. DOEL is also entitled to charge on price increases if changes in price have occurred between the time of offer and the time of delivery with respect to, for example, wage increases. The other party is entitled to dissolve the contract if the price increase is in excess of 10% of the rate excluding VAT.

6. DOEL may increase the fee, if it is shown during the implementation of the work that the volume of work initially agreed upon or expected when the contract was concluded was underestimated to such a degree, and this through no fault of DOEL, that DOEL can not be expected in reasonableness to do the agreed upon work for the initially agreed upon fee. In that case, DOEL shall notify the client of their intention to increase the fee or hourly rate. DOEL will thereby state the scope of said increase and the date upon which it will take effect. The change in fee will be considered as a change to the contract in accordance with article 5.

7. The fee, increased if necessary with advances and invoices from engaged third parties and expenses incurred, will be charged on a monthly basis.

### **Article 8 Client's documents/materials**

All documents, materials etc. will remain in the possession of DOEL until the client has paid the amount they owe to DOEL in full. All mutations processed by DOEL in their client administration will be given to the client in printed form. Digital files will remain the property of DOEL and will not be handed over.

### **Article 9 Payment**

1. Payment must be made within 8 days from the date of invoice in a way to be indicated by DOEL and in the currency in which the invoice was drawn up. Objections to the amount of the invoices do not suspend the obligation to pay. Deviating payment instalments including advance payment or a longer payment term will, if applicable, be confirmed by DOEL in writing.

2. Clients who fail to fulfil their payment obligation within the term of 8 days shall be in default by operation of law. The client will then owe an interest of 1% per month, unless the statutory interest is higher, in which case the statutory interest rate shall apply. The interest on the amount due and payable shall be calculated as from the day that the client is in default until the moment he has paid the amount in full.

3. DOEL's claims on the client shall become immediately due and payable in the event that the client's company is wound up, declared bankrupt, attached or if a suspension of payment is granted.

4. DOEL is entitled to have the payments made by the client to first reduce the costs, and subsequently to reduce the arrear interest and finally to reduce the principle sum and currently accruing interest. DOEL may, without this causing DOEL to be in default, refuse an offer for payment if the client designates a different sequence of attribution. DOEL may refuse complete repayment of the principle sum, if said payment does not include the arrear interest and the currently accruing interest as well as the costs.

5. DOEL retains the right to stop and/or suspend work for the client in the event of payment arrears. The client remains fully responsible for all adverse consequences that may arise during this discontinuation and/or suspension of the work.

### **Article 10 Collection charges**

1. If the client fails to fulfil one or more of their obligations or defaults on them, all reasonable costs incurred to obtain out of court payment will be charged to the client. Clients who fail to pay a sum of money on time will incur an immediately payable penalty of 15% over the sum still owed. This with a minimum of € 75.

2. If DOEL has incurred higher expenses, which were necessary in reason, said expenses shall also be eligible for reimbursement.

3. Any reasonable judicial and execution costs that may have been incurred will be charged equally to the client.

4. The client shall owe the statutory rate of interest over the incurred collection charges.

# DOEL Administratie

Administratieve- en fiscale dienstverlening V.o.f.

## GENERAL TERMS AND CONDITIONS FOR THE PROVISION OF SERVICES – May 2023

### Article 11 Investigation and complaints

1. Clients must notify DOEL in writing of complaints about the work done within 8 days after they could reasonably have been detected, but no later than 14 days following completion of the work in question. The notice of default must give as detailed as possible a description of the fault so that DOEL is in a position to respond adequately.
2. If a complaint proves to be well-founded, DOEL shall as yet do the work as agreed upon, unless such has become demonstrably useless for the client in the meantime. The client must inform DOEL in writing if the latter is the case and at least make this plausible by means of written documents.
3. If it is no longer possible or useful to still do the work agreed upon, DOEL shall only be liable within the limits of article 15.

### Article 12 Intellectual Property Rights

All intellectual property rights, in particular copyright shall remain vested in DOEL unless DOEL and the client have explicitly agreed upon a reasonable payment for transfer of the intellectual property rights.

### Article 13 Termination

1. Both parties may terminate the contract at any time by a registered letter at the end of the month, with due observance of a notice period of three months.
2. If a contract that has been entered into for a limited period is prematurely terminated by the client, DOEL shall be entitled to compensation of (at least 25% of the cancelled loss of income) for the resulting and plausible loss of capacity utilisation, unless the termination is based on facts and circumstances which are attributable to DOEL. The client shall be obliged in that event to pay the invoices for work performed up until that moment. The provisional results from the work performed up until that point shall be provisionally put at the client's disposal.
3. If the contract is terminated prematurely by DOEL, DOEL will bear responsibility for handing over work that has still to be done to third parties in consultation with the client, unless the termination is based on facts and circumstances that are attributable to the client and the client still has unpaid accounts at DOEL.
4. If the transfer of work entails extra costs for DOEL, said costs will be charged to the client.

### Article 14 Suspension and Dissolution

1. DOEL is authorised to suspend fulfilment of the obligations under the agreement or to dissolve the contract, if:
  - the client does not fulfil or does not fully fulfil his obligations under the contract;
  - after entering into the contract, DOEL learns of circumstances that give good grounds to fear that the client will not fulfil their obligations;
  - if there are good grounds to fear that the client will only partially or improperly fulfil their obligations, suspension shall only be allowed insofar as the shortcoming justifies such action;
  - the client was asked when entering into the contract to furnish security for the fulfilment of their obligations resulting from the contract and this security is not provided or is insufficient.
2. DOEL is also authorised to dissolve the contract (have the contract dissolved) if circumstances arise that are of such a nature that fulfilment of the contract becomes impossible or can no longer be demanded in accordance with the criteria of reasonableness and fairness or if other circumstances arise of such a nature that the unaltered maintenance of the contract can no longer be reasonably expected.
3. If the contract is dissolved, DOEL's claims against the client shall be immediately due and payable. If DOEL suspends fulfilment of their obligations, they shall retain their rights under the law and the contract.
4. DOEL shall always retain the right to claim damages.

# DOEL Administratie

Administratieve- en fiscale dienstverlening V.o.f.

## GENERAL TERMS AND CONDITIONS FOR THE PROVISION OF SERVICES – May 2023

### Article 15 Liability

1. DOEL is not liable for damage to the client that occurred because the client gave DOEL incorrect or incomplete documents.
2. DOEL is only liable towards the client for damage that is the direct consequence of a (connected series of) an attributable failure or failures in the implementation of the assignment. Said liability shall be limited to the amount of the payment to be made by DOEL's liability insurer in the occurring event, increased by any excess that DOEL may have to pay by reason of insurance.
3. The client shall indemnify DOEL against any claims from third parties, who have suffered damage in connection to the implementation of the contract which is attributable to the client. The client shall indemnify DOEL against any such claims.
4. If, for any reason whatsoever, the liability insurer does not pay out, DOEL's liability is limited to the amount of the fee charged for the implementation of the assignment, which shall not at any rate exceed € 1000 (in words one thousand Euros).
5. In deviation from the provisions of paragraph 4 of this article, liability is further limited to the last six months of the part of the fee that is owed for assignments lasting longer than six months.
6. Direct damages will be exclusively defined as:
  - reasonable costs incurred to establish the cause and extent of the damage, insofar as said establishment is related to damage as defined by the present terms and conditions;
  - any costs reasonably incurred to have DOEL's faulty performance meet the conditions of the contract, unless such faulty performance cannot be attributed to DOEL;
  - reasonable costs, incurred to prevent or limit damage insofar as the client can show that said costs have led to the limitation of direct damage as meant in these general terms and conditions.
7. DOEL shall never be liable for indirect damage, including consequential damage, loss of profit, lost savings and damage due to business interruption.
8. The limitations of liability for direct damage contained in the present terms and conditions shall not apply if the damage is due to intentional act or omission or gross negligence on the part of DOEL or its employees.

### Article 16 Indemnities

1. The client shall indemnify DOEL against claims filed by third parties with regard to intellectual property rights on materials or data provided by the client to be used during the execution of the contract.
2. If the client provides DOEL with information carriers, electronic files or software, etc, the former shall guarantee that said information carriers, electronic files or software are free of viruses and defects.

### Article 17 Force majeure

1. Parties shall not be bound to fulfil any of their obligations if they are hindered in doing so as the result of force majeure as defined in art. 6:75 of the Dutch Civil Code.
2. In addition to the provisions of law and judge-made law, force majeure shall be understood in the present general terms and conditions to be any exterior circumstance, which could not have reasonably been envisaged and on which DOEL cannot exert any influence, but which prevents DOEL from fulfilling their obligations. Industrial action at DOEL's company shall also be understood as a circumstance of force majeure.
3. DOEL shall also be entitled to invoke force majeure if the circumstances rendering fulfilment or further fulfilment of the obligation(s) impossible, commences after the point in time at which DOEL should have fulfilled their obligations.

# DOEL Administratie

Administratieve- en fiscale dienstverlening V.o.f.

## GENERAL TERMS AND CONDITIONS FOR THE PROVISION OF SERVICES – May 2023

4. Parties may suspend their obligations arising from the contract for the duration of the circumstances of force majeure. If this period lasts for more than two months, either of the parties shall be entitled to dissolve the contract without obligation to pay the other party damages.

5. Insofar as DOEL has already partially fulfilled its obligations arising from the contract at the moment the circumstance of force majeure commenced or shall be able to fulfil them, and insofar separate value can be attributed to the part already fulfilled or still to be fulfilled, DOEL shall be entitled to submit a separate invoice for the part already fulfilled, or respectively, to be fulfilled. The client is obliged to pay this invoice as if it were a separate contract.

### **Article 18 Confidentiality**

1. Both parties are bound to observe secrecy on all confidential information that they have received from each other or from another source within the framework of their contract. Information will be considered to be confidential if the other party has indicated so or if the confidential character results from the nature of the information.

2. If a statutory provision or a judicial decision compels DOEL to convey confidential information to third parties designated by law or by the competent court and DOEL may not invoke a legal right to refuse or a right to refuse that is acknowledged or permitted by the competent court, DOEL is not bound to pay compensation or damages and the opposite party is not entitled to dissolve the contract on the grounds of any damage that may result from said circumstance.

### **Article 19 Non-employment of the opposite party's personnel**

1. Throughout the duration of the contract and for one year following its termination, the client shall not in any way, hire or employ in any other way, be it directly or indirectly, employees of DOEL or of enterprises that DOEL has engaged to execute the present contract and who are or were involved in the execution of the contract, without first holding proper businesslike consultations with regard to this matter with DOEL.

### **Article 20 Disputes**

1. All disputes shall be settled by the competent court in the district where DOEL is established.

2. The parties shall only refer the matter to the court if they have done their utmost best to settle the dispute in mutual consultations.

### **Article 21 Applicable law**

All contracts between DOEL and the client are governed by Dutch law.

### **Article 22 Changes to the Terms and Conditions, Interpretation and their Location**

1. The present terms and conditions have been filed at the office of the Chamber of Commerce in Amsterdam under number 69462690.

2. The Dutch version of these general terms and conditions shall always prevail if their content and meaning are subject to interpretation.

3. The most recently filed version, or as the case may be, the version that was valid at the time of concluding the contract shall always apply.