

**'BRUGGINK & VAN DER VELDEN ADVOCATEN EN BELASTINGADVISEURS BV' GENERAL
TERMS AND CONDITIONS**

1. Bruggink & Van der Velden Advocaten en Belastingadviseurs BV (hereinafter 'BvdV') is a private company with limited liability, practising law through an integrated relationship between lawyers and tax advisers. A list of persons holding shares in BvdV (through their holding companies) is available upon request.
2. Contracts awarded to BvdV will only be accepted and performed subject to the applicability of these general terms and conditions. If BvdV accepts an offer of a client which refers to the general purchase conditions or the general terms and conditions used by this client, this procedure expressly does not entail the acceptance of these conditions.
3. All contracts will only be accepted and performed by BvdV. Sections 7:404 and 7:407(2) of the Dutch Civil Code do not apply to contracts accepted by or on behalf of BvdV. BvdV reserves the right to outsource part or all of the work to other lawyers, tax advisers or legal professionals, where appropriate. These persons will be carefully selected by BvdV, if possible in consultation with the client.
4. BvdV is not liable for any errors or omissions of third parties engaged by it (including subcontractors). The client authorises BvdV to accept any limitations of liability of third parties on its behalf. In addition to BvdV, third parties can invoke these general terms and conditions, in which case the provisions that apply to BvdV will also apply to them. The above also applies to legal or natural entities directly or indirectly carrying out work at or for BvdV.
5. The contractual and non-contractual liability of BvdV for damage arising from or related to the implementation of contracts and any ensuing shortcomings is limited to the amount paid by BvdV through its corporate liability insurance policy in the relevant case, plus the policy excess of BvdV based on the policy conditions of this corporate liability insurance. BvdV has to this end concluded a corporate liability insurance agreement with a reputable insurance company for an insured amount of € 5,000,000 (in words: five million euros) per claim. A copy of the insurance policy is available at the offices of BvdV upon request.
6. If the aforementioned corporate liability insurer refuses to pay, the contractual and non-contractual liability of BvdV for damage arising from or related to the implementation of contracts and any ensuing shortcomings is limited to € 100,000 (in words: one hundred thousand euros) per claim. BvdV will only perform contracts for the benefit of the client. Third parties cannot derive any rights from the work performed for the benefit of the client.
7. The work of BvdV will be charged to the client on a monthly basis with a payment term of 14 days, unless otherwise agreed. If payment fails to be made within this period, BvdV is entitled to charge the statutory commercial interest.
8. The Bruggink & Van der Velden Advocaten Belastingadviseurs BV Kantoorklachtenregeling (Office Complaints Procedure) applies to all contracts awarded to BvdV. Any disputes arising from the conclusion and/or implementation of the work by BvdV, including disputes about the invoice, will first be settled in accordance with this Kantoorklachtenregeling.
9. All existing and future legal relationships between the client and BvdV are subject to Dutch law. Without prejudice to Article 8, any disputes will first be submitted to the competent court in Utrecht.

These general terms and conditions can also be found on www.bvdv.nl and will be provided upon first request.

Utrecht, January 2018