

## General Terms and Conditions Rigter Financial Services B.V.

### Article 1 - General

- 1.1 Rigter Financial Services B.V. (hereinafter referred to as “Rigter”), is a limited Liability company incorporated under the laws of the Netherlands, with its registered office in Amsterdam and listed in the Commercial Register of the Chamber of Commerce under number 73634077.
- 1.2 *These General Terms and Conditions shall be applicable to all services provided to any (legal) person by Rigter (hereinafter referred to as “Client”).*
- 1.3 All services provided shall be exclusively accepted and executed by Rigter excluding the application of Articles 7:404 and 7:407, paragraph 2 of the Dutch Civil Code.
- 1.4 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 Rigter and by any persons and/or legal entities associated or formerly associated with Rigter or involved in the provision of services by or on behalf of Rigter in any manner, as well as by their legal successors. They may invoke any of these provisions with regard to Client and, where appropriate, any reference to Rigter should be read as a reference to the person and/or legal entity concerned. In the performance of their professional work, these persons shall act exclusively for the account and risk of Rigter.

### Article 2 - Provision of services

- 2.1 All contracts for services (in any form whatsoever) shall be deemed to have been realised under the applicability of these General Terms and Conditions at the moment that Rigter commenced provision of the services.

- 2.2 By virtue of the Act on prevention of money laundering and terrorist financing, Rigter is inter alia obliged to establish the identity of Client and of the ultimate beneficial owner(s) and to notify the competent authorities of any unusual transactions as referred to in this Act. Pursuant to the Mandatory Disclosure Directive, Rigter is obliged to disclose aggressive tax planning arrangements with a cross-border dimension with the competent authorities.
- 2.3 At all times, Rigter may decide for whatever reason not to enter into a contract for services or to terminate a contract for services with any Client ad interim with immediate effect, including in the event that, in Rigters’ sole opinion, the outcome of client acceptance procedures carried out by Rigter in the framework of its statutory obligations, gives grounds to such decision.
- 2.4 The services shall be provided exclusively for Client. Third parties may not derive any right from the content of the agreement to provide services, nor from the work performed, even if they can be considered an interested party either directly or indirectly in the result of the work. Rigter shall accept no liability towards third parties for work performed for Client.

### Article 3 - Terms of payment

- 3.1 Payment must be made without deduction, discount, or set-off by deposit or transfer to the bank account stated on the invoice within fourteen days after the invoice date.
- 3.2 Rigter must be notified as soon as possible by Client of any objections, but no later than fourteen days after invoice date, with payment of the uncontested part of the invoice.

- 3.3 If Client has not paid within the period stated in the first paragraph, or within a different period agreed between the parties, Client shall be in default without further notice and Rigter shall be entitled to charge the statutory commercial interest from that moment.
- 3.4 Rigter shall be entitled to adjust its hourly rates periodically.
- 3.5 Rigter shall in all cases be entitled to suspend the work assigned to it if invoices older than sixty days have not been paid. In the case of suspension of the work by Rigter, Client shall be notified of this in advance.

#### **Article 4 - Liability**

- 4.1 Any liability of persons and/or legal entities (in)directly associated with Rigter (including its directors, shareholders, employees and their (practice) companies) is excluded.
- 4.2 Any liability on the part of Rigter shall be limited to the amount paid out as the occasion arises by virtue of a professional liability insurance taken out by Rigter, increased by the amount of the excess that is not chargeable to insurers in accordance with the policy conditions. If for any reason the insurance does not result in any payment to Rigter, any liability on the part of Rigter is limited to the amount that is equal to three times the amount invoiced and received 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.

- 4.3 Rigter shall not be liable for any trading loss or indirect or consequential damage sustained by Client or third parties.
- 4.4 Client shall be obliged to indemnify and compensate Rigter in the event of any claims by third parties - including shareholders, directors, supervisory directors, and persons in the service of the client, as well as affiliated legal persons and companies, and other persons involved in Client's organisation - arising from or related to the activities of Rigter for Client.
- 4.5 In so far as not stipulated otherwise in these General Terms and Conditions, claims made by Client with respect to Rigter of whatever nature in connection with the performance of work by Rigter shall lapse in all cases after one year after the time at which Client became aware or could reasonably have been aware of the existence of these rights.

#### **Article 5 - Jurisdiction and applicable law**

- 5.1 All agreements between Client and Rigter shall be governed exclusively by Dutch law.
- 5.2 Unless parties explicitly agree otherwise in writing, all disputes relating to agreements between Client and Rigter shall be brought before the competent court in Amsterdam.

There is a Dutch and an English version of these General Terms and Conditions. In the case of a conflict between the two versions, the Dutch version shall prevail.