

## General Terms and Conditions of Pereira B.V.

21 January 2021

1. Pereira B.V. (**'Pereira'**) is a private limited company incorporated under Dutch law, having its registered office in The Hague, principal place of business at Raamweg 46, 2596 HN The Hague, and Chamber of Commerce number 27246355. Pereira's object is for one or more tax advisers to provide a tax consultancy services and perform everything connected with or conducive to that object. Pereira is the user of these General Terms and Conditions.
2. These general terms and conditions (**'General Terms and Conditions'**) apply to all the client's engagements of Pereira and to all legal relationships resulting from or in connection with those engagements. The applicability of any of the client's general or other terms and conditions is expressly rejected.
3. If any provision forming part of these General Terms and Conditions or the engagement letter is void or nullified, the agreement will otherwise continue to exist as far as possible.
4. Only Pereira is deemed to be the contractor towards the client. Sections 7:404 (which regulates when it is intended that a specific person will perform an engagement) and 7:407(2) (which establishes joint and several liability when an engagement letter is given to two or more persons) of the Dutch Civil Code do not apply.
5. Pereira refers to a person who is a direct or indirect shareholder of Pereira and who performs professional work on Pereira's behalf as a 'partner', as is customary in professional practice. This person acts exclusively for the account and risk of Pereira when performing their professional duties.
6. Pereira may amend its General Terms and Conditions and will notify the client of this in writing. If the client does not object within ten working days of receiving such a notice, the amended General Terms and Conditions are deemed to apply to both current and future engagements.
7. These General Terms and Conditions apply fully to natural and legal persons who are directly or indirectly associated with Pereira and/or are in any way involved in providing services by or on behalf of Pereira and are or may be liable in any way in that regard. All provisions of these General Terms and Conditions, and of the agreement to which these General Terms and Conditions are declared applicable in Pereira's interest, are deemed to be an irrevocable third-party clause without consideration within the meaning of Section 6:253 of the Dutch Civil Code.
8. Under the applicable regulations, Pereira must establish the client's identity, check whether any unusual transactions have been conducted or are planned and, if necessary, notify the relevant authorities without informing the client. The client confirms that they are aware of and accept this rule and that they will provide all necessary information.
9. Under applicable regulations, Pereira is required, among other things, to report certain cross-border tax arrangements to the relevant authorities.
10. If Pereira processes personal data, whether or not for the purpose of performing an engagement, this processing occurs in accordance with Pereira's privacy statement, which can be consulted at [<https://pereiraconsultants.com/en/privacy-statement/>].

11. If Pereira hires third parties for an engagement, it is not liable to the client for any fault of these third parties. Pereira may also accept these third parties' stipulations limiting liability on the client's behalf.
12. Any liability of Pereira, arising from or in connection with performing the engagement, is limited to the amount that is paid out under its professional liability insurance plus the amount of the excess that the insurers do not pay under the policy conditions.
13. Any claim for compensation prescribes one year after the day on which the client became aware of any damage and lapses no later than three years after the engagement is completed.
14. Unless agreed otherwise, the fee payable to Pereira is determined by multiplying the hours spent on the engagement by the rates that it establishes from time to time, which are based on the experience, expertise and seniority of the tax advisers involved. A fixed percentage of the fee is charged to cover general office expenses.
15. The applicable VAT and other mandatory taxes, surcharges and similar increases are added to all amounts that Pereira charges. Expenses incurred or to be incurred for the engagement are charged separately. These non-office expenses, such as travel and accommodation, translation and courier costs are passed on to the client at face value (plus VAT, where applicable).
16. The payment terms are 14 days from the invoice date. If payment is late, Pereira may charge the client statutory interest with no further notice of default. Pereira may always require an immediate advance payment for work performed, or to be performed, and suspend or terminate its services if the client fails to pay an advance or other invoice on time.
17. A failure to perform an obligation under the agreement cannot be attributed to Pereira if the failure is due to force majeure as referred to in Section 6:74 of the Dutch Civil Code. For the record, illness of an employee, partner or assistant with specific knowledge and experience qualifies as force majeure on Pereira's part. Pereira must notify the client of the force majeure situation and its expected duration.
18. Dutch law governs the relationship between the client and Pereira.
19. The Hague District Court has exclusive jurisdiction to hear any dispute between the client and Pereira.
20. These General Terms and Conditions are available in Dutch and English and can be consulted at <https://pereiraconsultants.com/>. If there is any dispute about the content or purport of the terms and conditions, the Dutch text is binding.