



In the Netherlands, the law practice of Weidema van Tol is conducted by Weidema van Tol (Netherlands) B.V., having its statutory seat in Amsterdam, The Netherlands. All services and (other) activities will be carried out under an assignment agreement (“contract”) in accordance with article 7:400 of the Dutch Civil Code (*Burgerlijk Wetboek*). The general terms and conditions of Weidema van Tol are applicable and contain a limitation of liability clause. The applicability of any other general terms and conditions is hereby expressly excluded. Every liability is restricted to the sum paid in the case concerned under the (professional) liability insurance including the amount of the policy excess.

Weidema van Tol shall have the right to amend these general terms and conditions. The amended general terms and conditions shall apply to all new contracts for services and to all current agreements.

General terms and conditions

Article 1: Weidema van Tol

- 1.1. Weidema van Tol’s object is practicing law (‘advocatuur’) and tax consultancy.
- 1.2. The clauses in these general terms and conditions have been included not only for the benefit of Weidema van Tol, but also for the benefit of all the partners or shareholders of Weidema van Tol and all other persons working for Weidema van Tol and all persons engaged by Weidema van Tol in the execution of any instructions and all persons for whose acts or omissions Weidema van Tol could be liable.

Article 2: Review, conflicts of interest and confidentiality

- 2.1 Before accepting a contract, Weidema van Tol will determine whether Weidema van Tol is able to advise the client having regard to any applicable legal or professional regulations. Weidema van Tol is not obliged to accept any contract.
- 2.2 The client agrees that, where permitted by our professional regulations, Weidema van Tol may otherwise act for any other client, including commercial competitors, even if the interests of the other client are or may become adverse to client’s own interest.
- 2.3 Weidema van Tol is required to keep the client’s documents and information acquired during a contract confidential and will not disclose them to any third party without the client’s consent. The client agrees that Weidema van Tol may disclose confidential information where Weidema van Tol is subject to legal or professional regulations, including to our professional indemnity insurer, or a court order to do so. These obligations in respect of confidential information apply to the firm when acting through attorneys. In the Netherlands, no such client confidentiality rules apply to tax advisors (*belastingadviseurs*).

Article 3: Preventing money laundering and terrorist financing

- 3.1 Weidema van Tol is subject to legislation aimed at preventing money laundering and terrorist financing and similar legislation in different jurisdictions. In this respect, Weidema van Tol requires that the client provides evidence verifying the identity and authority of this client to enter into the contract before accepting the contract by Weidema van Tol. Weidema van Tol will be entitled to charge the

- client for any time or costs Weidema van Tol incurs to comply with such legislation. If Weidema van Tol does not receive satisfactory evidence of the client's identity and its authority to enter into a contact to Weidema van Tol, Weidema van Tol is entitled to refuse or terminate the contract.
- 3.2 The client should be aware that under such legislation Weidema van Tol may be obliged to report to the relevant authorities any knowledge or suspicion of criminal activity, or involvement in money laundering, or criminal property or terrorist financing by a client or third party arising during the course of our professional work. In addition Weidema van Tol may be obliged to terminate or suspend the contract, without being allowed to provide an explanation as to the reasons of such termination.
- 3.3 Finally, under such legislation Weidema van Tol is obliged to keep records, including financial reports, on each contract and Weidema van Tol will keep these records for a period of at least seven years from cessation of any instructions.

Article 4: The agreement

- 4.1 A contract for professional services shall be formed with Weidema van Tol as such. This applies even if the client's explicit or tacit intention was that the instructions be carried out by a specific person. The effect of article 7:404 of the Dutch Civil Code, which contains rules for the latter case, and the effect of article 7:407 paragraph 2 of the Dutch Civil Code, which establishes several liability in cases in which instructions are given to two or more persons, are hereby excluded.
- 4.2 Weidema van Tol is free to arrange for instructions to be carried out under its responsibility by the "Partners" (as referred to above) and members of staff of Weidema van Tol to be nominated by it, with the engagement of third parties as the occasion arises.
- 4.3 A client's assignment in which reference is made to the client's general terms and conditions will be accepted by or on behalf of Weidema van Tol only while explicitly rejecting the client's general terms and conditions.

Article 5: Liability

- 5.1 If the carrying out of instructions by Weidema van Tol leads to liability, this liability shall in each case be limited to the amount paid out under the relevant liability insurance of Weidema van Tol plus the deductible (*eigen risico*) that are borne by Weidema van Tol under the relevant insurance agreement in the case concerned. The content and conditions of the professional liability insurance exceed the requirements set in this respect by the Netherlands Bar Association having its registered office in The Hague and the Netherlands organization for Tax Consultants, having its registered office in Amsterdam. A copy of the current professional liability policy will be sent to you per your request.
- 5.2 In the event and to the extent that no payment should take place for any reason under the insurance referred to in 5.1., any liability is limited to an amount of Euro 230.000 or, if the total fee charged by Weidema van Tol in the case concerned is higher, to that amount with a maximum of Euro 460.000. In any event, a claim will be unenforceable unless Weidema van Tol receives written notice thereof no later than one year after the discovery of an event or circumstance that gives or may give rise to a claim.

- 5.3 The instructions that have been given shall be carried out exclusively for the client. Third parties cannot derive any rights from the content of the work carried out.

Article 6: Client's obligations

- 6.1 If the client allows a third party to take cognizance of the content of the work carried out by Weidema van Tol for the benefit of the client, the client shall bring these general terms and conditions to the attention of the third party and ensure that they are also accepted by this third party.
- 6.2 The client indemnifies and holds Weidema van Tol and its auxiliary persons harmless against claims by third parties who claim that they have suffered damage as a result of or in connection with the work carried out by Weidema van Tol on behalf of the client or against claims by third parties who claim that they have suffered damage as a result of a disclosure mistakenly made by Weidema van Tol or its "Partners" (as referred to above) or one of its employees or other auxiliary persons under the law on Anti-Money Laundering and Anti-Terrorist Financing, except in cases of intent or willful recklessness on the part of Weidema van Tol.
- 6.3 Payment of Weidema van Tol invoices shall take place within 15 days of the invoice date, without suspension or set off. Except if the client protests promptly upon receipt of Weidema van Tol's invoice. Weidema van Tol is entitled to set off monies received for or from the client against, or use them in payment of, whatever the client owes. All judicial or extrajudicial costs connected with the collection of outstanding amounts – with a minimum of 15% over and above the amount to be collected – shall be for the client's account. Judicial costs are not limited to the nominal costs of the procedure awarded by the court, but shall be for the account of the client in full if it is judged to be in the wrong (to a preponderant degree).

Article 7: Engagement of third parties

- 7.1 Wherever possible and within reason Weidema van Tol will make its choice of third parties to be engaged in consultation with the client and under observance of due care and attention. Weidema van Tol shall not be liable for any damage that is caused by the errors or omissions of such third parties.
- 7.2 To the extent that such third parties wish to limit their liability in connection with the carrying out of instructions from the client, Weidema van Tol shall assume and, if necessary, hereby confirms that all instructions issued to it by the client contain the authority to accept such a limitation of liability on behalf of the client.

Article 8: Fees

- 8.1 Weidema van Tol is entitled to amend its basic hourly fee and costs charged by it for travel expenses for travel by car, air carrier or train. If the amendment involves an increase of more than 10%, or if an increase takes place within three months of the contract for professional services between Weidema van Tol on the one hand and the client on the other hand coming into effect, the client shall be entitled to dissolve the contract. The right to dissolve lapses on the 15th day after the invoice date of the first invoice sent to the client after the increase of the basic hourly fee and/or the aforementioned costs for travel expenses.

Article 9: Miscellaneous

- 9.1 Dutch law exclusively governs the legal relationship and the contract between the client and Weidema van Tol.
- 9.2 Disputes shall be settled exclusively by the competent court in the court district in which Weidema van Tol has its registered office. Weidema van Tol does nevertheless have the right to submit disputes to the competent court in the client's place of domicile.
- 9.3 Weidema Van Tol has a Legal Practice Complaints Procedure in accordance with the Legal Profession Regulation (*Verordening op de Advocatuur*), which is attached hereto as Annex I. Weidema Van Tol declares that the Legal Practice Complaints Procedure for Attorneys is applicable to each agreement for services entered into with a client, and furthermore that the Legal Practice Complaints Procedure for Attorneys exclusively concerns the work that is executed by an attorney or attorneys of Weidema Van Tol.
- 9.4 These general terms and conditions have been drawn up in the Dutch and English language. The Dutch text shall be binding in the event of any difference in content or tenor. Weidema van Tol is registered in the Commercial Register of the Chamber of Commerce of Amsterdam under number 34145597.
- 9.5 These terms and conditions are available in the Dutch and English language; in case of discrepancies the Dutch text will be legally binding. These terms and conditions can be consulted on the website: www.wvant.com. Weidema van Tol is registered at the Dutch Chamber of Commerce under registration number 34145597.



WEIDEMA VAN TOL

Annex I

Legal Practice Complaints Procedure Weidema Van Tol

**Legal Practice Complaints Procedure of
Weidema Van Tol**

Article 1: Definitions

Terms in this office complaint procedure are defined as follows:

- *assignment agreement*: a written agreement by and between a client and Weidema Van Tol (“overeenkomst van opdracht”) describing, among others, the legal services to be provided by Weidema Van Tol;
- *attorney-at law*: a natural person admitted to The Netherlands Bar Association (“Nederlandse Orde van Advocaten”), with the title of “advocaat”;
- *complaint*: every written form of dissatisfaction from or on behalf of a client about the attorney-at law or the persons who are under his responsibility about the formation or the performance of the assignment agreement, the quality of the services or the amount of the invoice, not being a complaint in the meaning of paragraph 4 of The Netherlands Advocatenwet;
- *complainant*: the client or his/her representative who has made a complaint public;
- *complaint officer*: the attorney-at law who is assigned to handle a complaint;
- *Weidema Van Tol*: is the trade name of Weidema van Tol (Netherlands) B.V., a private company with limited liability, having its registered office at Keplerstraat 34, 1171 CD, Badhoevedorp, The Netherlands registered with the commercial register of the Netherlands Chamber of Commerce under number 34145597.

Article 2: Scope

1. This office complaint procedure is applicable to every assignment agreement by and between Weidema Van Tol and the client.
2. Every attorney-at law with Weidema Van Tol ensures that complaints will be handled with in accordance with this office complaint procedure.

Article 3: Purpose

This office complaint procedure has the following aims:

1. to lay down in writing a procedure to handle complaints within a reasonable term in a constructive way;
2. to set out a procedure in order to determine the reasons of complaints of clients;
3. maintain and enhance existing relations by means of a proper complaint procedure;
4. to train employees in responding in a client orientated fashion to complaints;
5. enhance the quality of the services with the aid of the complaint procedure and complaint analysis.

Article 4: Information at the commencement of the services

1. This office complaint procedure has been made public. Weidema Van Tol informs the client about this office complaint procedure prior to signing the assignment agreement and explains that it is applicable to the legal services provided by Weidema Van Tol.
2. The assignment agreement stipulates to which instance a complaint can be submitted in order to obtain a binding judgment if a complaint has not been solved and Weidema Van Tol will inform the client about this upon confirmation of the assignment agreement.
3. All complaints as described in Article 1 above shall, if not adequately solved, be exclusively submitted to the competent court of Amsterdam, The Netherlands.

Article 5: Internal complaint procedure

1. All office complaints are to be submitted to Mr. J. Oostenbrink (jo@wvant.com), who acts as complaint officer.
2. The complaint officer will inform the person, concerning whom a complaint has been filed about the complaint and will provide that person opportunity to provide a clarification regarding the complaint.
3. The person about whom a complaint has been filed will endeavour to reach a solution together with the client with or without the assistance of the complaint officer.
4. The complaint officer will handle the complaint within 4 weeks upon receipt thereof or will notify the complainant about the deviation of this term with reasons and inform the complainant about the term within which a judgment will be made.
5. The complaint officer informs the complainant and the person about whom a complaint has been filed in written form about his judgment of the validity of the claim, accompanied with recommendations if he desires.
6. If a complaint has been handled satisfactory, the complainant and the person about whom a complaint has been filed will sign the judgment about the validity of the claim.

Article 6: Confidentiality and free complaint procedure

1. The complaint officer and the person about whom a complaint has been filed will keep all information relating to the complaint confidential.
2. The complaint procedure is free of charge; the complainant will not be charged any fees or costs in relation hereto.

Article 7: Responsibilities

1. The complaint officer is responsible for the timely settlement of the complaint.
2. The person about whom a complaint has been filed will inform the complaint officer about any developments or any contact with the complainant and any possible solution.
3. The complaint officer will keep the complainant informed about the settlement of his complaint.
4. The complaint officer will maintain a complaints file.

Article 8: Complaint registration

1. The complaint officer registers all complaints and the subject of the complaint.
2. A complaint can be divided in multiple subjects.