

Article 1 General

1. In the General Conditions the following terms will have the following meanings:
 - client: the party giving the order;
 - contractor: **RSM Netherlands Technology Consulting B.V.**;
 - work: all work for which an order has been given or that is performed or should be performed by the contractor for another reason directly related to the order, all this in the widest sense of the word and at any rate comprising the work as mentioned in the confirmation of sale;
 - professional: the person in salaried employment or otherwise working for the contractor, who performs the ordered professional work for the contractor. All stipulations in these General Conditions have been made for the benefit of all professionals and/or attorneys, including the board of the contractor, and also the managing directors of the professional corporations (praktijkvennootschappen) and all the persons who work for the contractor.
2. All orders will only be accepted and performed by the contractor, without application of the sections 404 and 407(2) and 409 of Book 7 of the Civil Code. The management board of the contractor and/or managing directors of the professional corporations and/or attorneys and also the persons who work for or for the benefit of the contractor, whether or not in salaried employment, will not be personally bound or liable. The order will not end as a result of their deaths, not even if the order has been granted with regard to a particular person.

Article 2 Applicability

1. These General Conditions apply to all legal relations between the client and the contractor, subject to alterations in these conditions, which must have been confirmed by both parties explicitly and in writing.
2. These General Conditions also apply to the company/ companies affiliated with the client and/or (natural) person(s) for whom the order is performed in fact. The (legal) client is responsible for supplying these General Conditions to the company/ companies affiliated with it and/or (natural) person(s), if the order is carried out for these parties in fact.
3. The rules of conduct and professional rules of the contractor are part of the agreement. The client declares that it will always fully respect the obligations following therefrom for the contractor.
4. Standard conditions that are used by the client will not apply unless they have been accepted explicitly in writing by the contractor.
5. These General Conditions also apply to supplementary orders and follow-up orders.

Article 3 Conclusion of the agreement

1. All offers of the contractor will be without engagement and are made exclusive of VAT. Offers always give only an indication of the fee to be charged, this on the basis of an estimate of the time to be spent, which estimate will be made, unless the opposite is evident, on the supposition that the administration and further data of the client are delivered in an orderly fashion and are complete.
2. The agreement will be concluded at the time that the confirmation of sale signed by the contractor and client has been received back by the contractor. The confirmation of sale is based on the information supplied by the client to the contractor at that time. The confirmation of sale is deemed to represent the agreement correctly and completely.
3. The parties are free to prove that the agreement has been concluded in another way.
4. If the order has been given orally and the contractor has started the performance of the order at the client's request, the order will be deemed to have been concluded subject to the applicability of these General Conditions.
5. The agreement will be entered into for an indefinite period, unless it follows from the contents, nature or tenor of the order given that it has been entered into for a definite period.
6. Every agreement will be concluded subject to the suspensive condition that the client's creditworthiness has duly been proven and/or guaranteed. If desired, the client must provide the contractor with adequate security.

Article 4 Disclosure of information by the client

1. The client is obliged to make available all data and documents that the contractor needs, in its opinion, for correctly performing the order given, in good time in the form and manner desired.
2. If and in so far as desirable for the contractor's work the client will give a licence to the contractor to exercise the client's intellectual property rights. Any costs related thereto will be for the client's account. The licence will end automatically as soon as the order ends.

3. If necessary or desirable for the performance of the order, the client will see to an internet application or other electronic facility, "in the cloud" or otherwise, for the benefit of the storage of information and data related to and for the benefit of the order to be performed by the contractor. The client will see to proper protection of the said facility. The contractor will be entitled to download and/or copy the data from the said facility.
4. The client guarantees the correctness, completeness and reliability of the data and documents made available to the contractor, also if they come from third parties, in so far as nothing else follows from the nature of the order.
5. If and in so far as the client requests this, the documents made available will be returned to the client.
6. The extra costs following from delay in the performance of the order and extra fees that are caused by not, not in time or not properly making available the desired data and documents will be for the client's account.
7. At the contractor's request the client will make available a work space and technical (ICT) facilities to the contractor so that the contractor can perform the work, whether or not in part, at the client's location. The client will not charge costs for this to the contractor.
8. Papers and electronic files that have come in the possession or under the management of the contractor in connection with the performance of the order will be kept during a period of 7 years. After that the contractor will be entitled to destroy them without further consultation or attestation with the client.

Article 5 Performance of the order

1. The contractor will determine the manner in which and the person by whom the given order will be performed.
2. The contractor can only perform and charge the client for more work than for which the order has been given, if the client has given prior permission for the purpose, unless this work falls within the contractor's obligation of care.
3. The client is obliged to inform the contractor as soon as possible about facts and circumstances that may be important in connection with the correct performance of the order.
4. If the client wishes to involve third parties in the performance of the order, he will only proceed to doing so after having reached agreement with the contractor on the subject. The provisions in the preceding sentence apply accordingly to the contractor.
5. When engaging a third party the contractor will observe all due care and consult with the client when selecting this third party as much as is customary or reasonable in the relationship with the client. The contractor is empowered to accept conditions that apply in the relationship between it and the third party or are stipulated by the third party.
6. The services to be rendered by the contractor will be performed to the best of its knowledge and in accordance with the requirements of good workmanship.
7. With regard to work aimed at achieving a particular end result only the obligation to perform to the best of its ability will apply to the contractor.
8. Findings and communications of the contractor, in any form whatsoever (such as but not limited to e-mail messages, letters, presentations, draft reports, diagrams and spreadsheets), supplied to the client within the framework of the preparation of the final report are of a provisional nature and do not bind the contractor.

Article 6 Secrecy

1. Subject to an obligation of disclosure on the strength of any provisions of the law, (professional) rule, (European) directive and/or other prescription or in the event that the contractor acts – for itself and/or for persons associated with or working for the contractor – in a disciplinary, civil, administrative or criminal action in which this information may be important, the contractor is obliged to observe secrecy in respect of third parties and the contractor is not entitled to use the information made available to him by the client for another purpose than the one for which it was obtained.
2. Unless prior written permission has been granted for the purpose by the contractor, the client will not make public the contents of reports, recommendations or other utterances of the contractor, whether or not in writing, that have not been drawn up or made with the intention to provide third parties with the information embodied therein. The client will also see to it that third parties cannot gain access to the contents referred to in the preceding sentence.
3. The contractor will impose its obligations on the strength of this article on third parties engaged by it.
4. This provision does not obstruct confidential collegial consultation and professional testing, in so far as the contractor deems this necessary within the framework of the requirements of good workmanship and/or for a careful

performance of the order. The contractor will see to it that secrecy is also maintained here, in particular also with regard to expert third parties engaged by the contractor, whether or not within its own organization.

Article 7 Intellectual property

1. The contractor reserves all rights in connection with products of the mind that it uses or has used within the framework of performance of the client's order, in so far as they follow from the law.
2. The client is explicitly forbidden to multiply, make public or commercially exploit those products, also including computer programs, system designs, methods of work, recommendations, (model) contracts and other intellectual products of the contractor, everything in the widest sense of the word, whether or not with engagement of third parties. Publication can therefore only be effected after permission obtained from the contractor. Naturally the contractor is entitled to multiply the documents for use in its own organization, in so far as suitable within the purpose of the order. In the event of interim termination the preceding provisions will remain fully in force.
3. The client will not be permitted to make aids of those products available to third parties, other wise than for obtaining an expert opinion about the contractor's work.

Article 8 Fee

1. If the parties have not agreed something else in writing, the contractor's fee will be determined on the basis of an hourly rate, multiplied by the number of hours worked, increased by disbursements and VAT. The contractor's fee does not depend on the outcome of the order given.
2. If after the conclusion of an agreement but before the order has been performed in full, rate-determining factors, such as for instance wages and/or prices, undergo a change, the contractor is entitled to adjust the agreed rate accordingly, unless the client and the contractor have made other arrangements on the subject. The contractor also reserves the right to adjust agreed hourly rates annually with effect from 1 January.
3. In so far as a fixed price has been agreed for the performance of certain services and the rendering of the services leads to extra work or performances that reasonably cannot be deemed to be included in the fixed price, the contractor will notify the client in due time about the financial consequences of that extra work or those extra performances. If the financial consequences entail a substantial transgression of the fixed price, the client will be entitled to dissolve the agreement, provided that the client has made this known within fourteen days after the above-mentioned written notification.
4. The contractor's fee, if necessary increased by the advances and bills of third parties engaged, will be charged to the client every month, unless the client and the contractor have made other arrangements on the subject. VAT will be charged separately on all amounts payable by the client to the contractor.
5. If, in view of the nature of the matter, there is a reason for this, the contractor may require from the client a deposit or other security in connection with fees and disbursements that the client will come to owe or expenses that will have to be incurred for the client before the work ordered will be started or continued. Any paid advances will be set off with the (final) bill.
6. The contractor may designate one or more of the specifically named contractors to perform the invoicing.

Article 9 Payment

1. Payment by the client must be made, without deduction, discount or set-off of debt within the agreed periods but in no event later than thirty days after the invoice date. Payment must be made in Euros by means of transfer to a bank account to be designated by the contractor.
2. If the client has not paid within the period mentioned in 9.1, the contractor will be entitled, after he has sent the client one reminder, to charge the statutory commercial default interest to the client without further notice of default, without prejudice to the contractor's other rights, until the date of full payment. The client will not be permitted, for any reason whatsoever, to rely on suspension or set-off with the contractor's outstanding bills.
3. In the event of non-timely payment the contractor will be entitled to suspend the work without the possibility of this leading to any obligation of the contractor to pay compensation.
4. If in the contractor's opinion the client's financial standing or payment behaviour gives occasion for this, the contractor will be entitled to desire of the client that the latter immediately provides (supplementary) security in a form to be determined by the contractor. If the client fails to provide the security desired, the contractor will be entitled,

without prejudice to its other rights, to suspend the further performance of the work immediately, and anything that the client owes the contractor for any reason whatsoever will become immediately claimable.

5. In the event of a jointly given order the clients will be jointly and severally bound for the payment of the invoice amount, in so far as the work has been performed for the benefit of the joint clients.

Article 10 Period of delivery

1. If the client owes an advance payment or if it must make available information and/or materials required for the performance, the period inside which the work must be completed will not commence until after the payment has been received in full or the information and/or materials have been made available in full.
2. Periods inside which the work must have been completed can only be considered deadlines if this has been agreed explicitly.
3. Unless performance is undoubtedly and permanently impossible the agreement may not be dissolved by the client for transgression of any period, unless the contractor does not perform the agreement either or in full within a reasonable period notified to him in writing after the end of the agreed period of delivery. Dissolution will then be permitted in conformity with section 265 of Book 6 of the Civil Code.

Article 11 Notice of termination and dissolution

1. The client and contractor may always give notice to terminate the agreement, in so far as it has been entered into for an indefinite period. The period of notice/period must be reasonable, in view of the circumstances. If it appears from the nature or from the provisions of the order that it has been entered into for a definite period, notice of its termination may only be given and/or it may only be terminated for urgent reasons, without prejudice to the right of compensation.
2. Notice of termination must be given to the other party in writing.
3. If and in so far as the contractor terminates the agreement between client and contractor by giving notice of termination, it will be obliged to inform the client what reasons are the grounds for the termination and to do everything that the circumstances demand in the interest of the other party.
4. In the event that the client gives notice to terminate the agreement early, the client will be obliged to compensate all damage and costs on the part of the contractor. This damage and these costs will at any rate include, but not exclusively, all the costs made by the contractor in connection with the agreement and the (future) work, investments made, loss of occupancy, and also additional costs that it must reasonably make as a result of the early termination of the agreement (such as among other things costs in connection with subcontracting) unless there are facts and circumstances on which the notice of termination is based that may be imputed to the contractor.
5. The contractor is entitled to give notice to terminate the agreement with immediate effect in the event of unforeseen circumstances (in the sense of section 6:258 of the Civil Code).
6. Both the client and the contractor are only empowered to dissolve the agreement if the other party culpably fails in the fulfilment of an essential obligation on the strength of the agreement and the other party is in default in that respect (as referred to in section 6:81 of the Civil Code).
7. In the event of a termination on the basis of article 11.4, 11.5 or 11.6 the contractor will retain a claim on payment of bills for work already done and possibly yet to be done in consultation. The client's obligation with regard to the bill concerning work already done will become claimable immediately and in full at the time of termination.

Article 12 Complaints

1. Complaints in connection with the performance of work and/or the invoice amount must be made known to the contractor in writing within 60 days after the date of dispatch of the documents or information about which the client complains or within 60 days after discovery of the defect if the client proves that he could not have discovered the defect earlier in reason.
2. Complaints as referred to in the first paragraph do not suspend the client's obligation of payment.
3. In the event of a complaint justifiably made the contractor will have a choice among adjustment of the fee charged, improving or again performing the rejected work free of charge or not performing the order (anymore) in full or in part in return for a restitution in proportion to the fee already paid by the client.
4. In the event of a complaint about the rendering of services by the contractor the client will submit it to the acting adviser. If that does not lead to a satisfactory solution

for the complainant, another adviser of the contractor will be designated, at the complainant's request, to act as complaints officer in order to examine the complaint and to mediate in the matter if possible. In so far as a complainant wishes to apply to a complaints officer immediately, he may make this known. If this is desirable in the opinion of the client and the contractor, the parties will try in the first instance to reach a simple dispute arrangement that provides for arbitration or binding advice.

Article 13 Liability

1. Any liability of the contractor and/or of persons associated with or working for the contractor, following from or related to the performance of an order will be limited to at most three times the annual fee that the contractor has received within the framework of the relevant order, but never more than the amount that is paid out in the relevant case on the strength of the professional liability insurance(s) taken out by the contractor including the deductible that the client owes in connection with that/those insurance(s). On request information will be provided about the (cover under the) professional liability insurances taken out by the client. If for any reason no payment by virtue of the said insurance(s) should be made, any liability will be limited to the amount paid to the contractor in the relevant case in the relevant calendar year by the client, to a maximum of € 50,000.00.
2. The client indemnifies the contractor from claims of third parties, including the reasonable costs of legal assistance, that are related in any way to the work that has been performed for the client, unless all this is the result of the contractor's gross negligence and/or wilfulness.
3. The client indemnifies the contractor from claims on the strength of management liability, including the reasonable costs of legal assistance, that are related in any way to the work that has been performed for the client, unless all this is the result of the contractor's gross negligence and/or wilfulness.
4. The contractor is authorized to accept conditions that apply to the relationship between it and the third party, or that are stipulated by the third party, including any limitations (or exclusion) of liability in so far as the performance of the order by the third party is concerned. Third parties will never be approached by the client direct.
5. Any liability for (legal) acts and shortcomings of any nature whatsoever of the third parties engaged by the contractor will be excluded.
6. The contractor will only be liable for damage caused during or on the occasion of the performance of the order if and in so far as the damage is a result of the contractor's gross negligence and/or wilfulness.
7. Damage as a result of errors in texts or printed matter, or messages via electronic means of communication that have been checked or approved by the client cannot be recovered by the client from the contractor.

Article 14 Electronic communication

During the performance of the order the client and contractor may communicate with each other by means of electronic devices. Subject to the provisions in article 13 of these general conditions it will hold that the contractor is not liable for damage that the client suffers as a result of use of electronic means of communication, including – but not limited to – damage as a result of non-delivery or delay in delivery of electronic communications, interference or manipulation of electronic communication by third parties or by software/hardware used for dispatch, reception or processing of electronic communications, transmission of viruses and breakdown or malfunctioning of the telecommunication network or other tools required for electronic communication except in so far as the damage is the result of the contractor's gross negligence and/or wilfulness. The data extracts from the contractor's computer systems produce compelling evidence of (the contents of) the electronic communications transmitted by the contractor until the time that counter-evidence has been furnished by the client.

Article 15 Expiry period

1. The provisions of these General Conditions of which it is explicitly or tacitly the intention that they will also remain in force after termination of this agreement will afterwards remain in force and continue to bind the parties.
2. In so far as nothing else has been provided in these General Conditions, any rights of action and other powers of the client, on whatever grounds, in respect of the contractor in connection with the performance of work by the contractor will expire at any rate twelve months after the moment at which the client became aware or could reasonably have become aware of the existence of these rights and powers.

Article 16 Applicable law and choice of forum

1. Dutch law applies to all agreements between the client and contractor to which these General Conditions apply.
2. Any disputes that are related to agreements between the client and the contractor to which these conditions apply and that are not subject to the jurisdiction of the Sub-district Court, will be settled by the competent Court in the district in which the contractor has its domicile.
3. In deviation from the provisions in paragraph 2 the client and contractor will be empowered in consultation to submit disputes to a disputes committee.