



## GENERAL TERMS AND CONDITIONS OF KPMG ACCOUNTANTS N.V.

This is a translation of the official Dutch language General Terms and Conditions. In the event of a conflict, the Dutch language version shall prevail.

### 1. GENERAL

- In these General Terms and Conditions the following definitions apply:  
General Terms and Conditions: these General Terms and Conditions of KPMG Accountants N.V.  
Client: the natural person or legal entity that has commissioned KPMG to perform Work.  
KPMG: KPMG Accountants N.V.  
Engagement Letter: a KPMG document which declares the General Terms and Conditions to apply and which describes the Work.  
Engagement Team: the natural persons within KPMG, both individually and jointly, who are involved in performing the Work, and also third parties (natural persons) who have been called in by KPMG for the purposes of performing the Work.  
Agreement: the engagement agreement between KPMG and the Client regarding the performance of Work.  
KPMG Member Firm: any entity, including KPMG, which is a member of the international KPMG network and which is associated with KPMG International Limited (KPMG International), a private English company limited by guarantee, or, directly or indirectly, controls, is controlled by, is under common control or is connected with one or more companies that are members of the international KPMG network and associated with KPMG International, including KPMG International and its sublicensees.  
Work: all work to be performed by KPMG including the activities that arise from the nature of the engagement, from the circumstances referred to in article 4(6), or that arise from legislation and regulations, including rules of conduct and professional practice, applicable to the engagement.
- Replacing Sections 7:404 and 7:407(2) of the Dutch Civil Code, all engagements shall be exclusively accepted and performed by KPMG.
- The Client shall only exercise rights of action or rights of recourse against KPMG and not against directors, shareholders, employees of KPMG, or third parties or auxiliary persons called in by KPMG.

### 2. SCOPE

- These General Terms and Conditions shall apply to all legal relationships between KPMG and the Client, including all offers, proposals, engagements, legal relationships and agreements, whatever their nature and cause, where KPMG has undertaken or undertakes to perform Work for the Client. The General Terms and Conditions also apply to additional and continued Work.
- Deviations from these General Terms and Conditions are only valid if expressly agreed in writing. Applicability of any of the Client's purchase conditions or other (general) terms and conditions is expressly rejected by KPMG.
- The Work shall be performed by KPMG with due consideration of the applicable legislation and regulations including the rules of conduct and professional practice applying to KPMG and to the persons performing the Work. KPMG shall never be bound to perform any acts or omissions that are contrary to or incompatible with the legislation and regulations referred to above. The Client declares at all times to fully respect the obligations on KPMG.
- KPMG excludes all liability for damage resulting from compliance by KPMG with legislation and regulations applicable to KPMG, including rules of conduct and professional practice. In case KPMG is required or requested to provide information in respect of the Client pursuant to a regulatory request, requirement or through any form of legal proceedings, Client agrees to reimburse KPMG for the costs KPMG and its personnel incurred in relation to such requirement, request or proceeding, provided that KPMG's actions were not also the subject of such requirement, request or proceeding.

### 3. CONCLUSION OF THE AGREEMENT

- The Agreement will come into effect upon receipt by KPMG of the Engagement Letter, duly signed by KPMG and the Client. The Engagement Letter will be based on the information as made available by the Client to KPMG at that time. The Engagement Letter is deemed to accurately and completely reflect the terms of the Agreement.
- At their own discretion, the parties may prove that the Agreement was concluded in another manner.
- The Agreement will remain valid for an indefinite period of time, unless it is clear from the content, nature or scope of the engagement that it has been concluded for a definite period of time.

### 4. INFORMATION PROVIDED BY THE CLIENT

- Both of its own accord and at the request of KPMG, the Client shall give its full cooperation and shall in good time and in the desired form and manner make available all relevant information and documentation which KPMG will reasonably deem necessary to receive from the Client for the proper performance of the Work.
- If KPMG works at the Client's premises or makes use of the Client's computer systems and telephone networks, the Client shall (at its own expense) provide the necessary access, security procedures, virus controls, facilities, licenses and permissions. If any part of the Work is not performed at KPMG's own premises, the Client shall also ensure that the employees of KPMG are provided with adequate working space and other facilities necessary for the performance of the Work, which meet all customary statutory or other requirements.
- The Client gives permission to KPMG during the performance of the Work on location, as described in article 4(2), to connect to KPMG's network and internet connection (Remote Access over internet). After connecting to the local network, KPMG will make a direct connection to the KPMG network by means of a VPN connection. This VPN connection creates a separation between the KPMG network and the Client's network. There are risks for the Client associated with the use of the Client's network; in this respect, security measures will be taken on the KPMG network and on the PC of the KPMG user, including the installation of a firewall and virus scanner. Any residual risks for the Client cannot be precluded. KPMG does not accept any liability for damage that might ensue from the use of Remote Access over Internet.
- The Client shall ensure that KPMG is immediately informed of facts and circumstances that may be important in connection with the proper performance of the Work.
- The Client warrants the accuracy, completeness, reliability and legitimacy of the information and documentation made available to KPMG, including information and documentation originating from third parties, except where precluded by the nature of the engagement.
- KPMG will not be liable for any loss suffered by the Client as a result of the Client or any third party (i) not informing KPMG in good time of, or withholding, facts and circumstances which may be relevant in connection with the proper performance of the Work and (ii) misrepresenting the facts.
- The Client will bear the extra costs and additional fees resulting from any delay in the performance of the Work caused by the fact that the information and documentation as referred to in article 4(1) were not made available or were not made available properly or in good time, or by failure to cooperate, to cooperate in good time or to cooperate properly.
- The original documents made available under this article will, upon the Client's request, be returned to the Client, except the documentation which KPMG is required to keep in accordance with legislation and regulations including the rules of conduct and professional

practice.

In addition, the original documents made available which are stored in back-up media or other electronic data storage systems, latent data and metadata are exempt from this obligation.

- The Client shall, if requested, during and after completion of the Work, allow KPMG to inspect, and provide KPMG with copies of, the administration of Client or documents contained therein, which could directly or indirectly relate to the Work of KPMG.
- KPMG has the right to suspend the performance of the Work until the moment the Client has fully complied with the obligations in article 4 (1) and (4).

### 5. PERFORMANCE OF THE WORK

- KPMG will exert itself to the best of its abilities to perform the Work in accordance with the arrangements and procedures agreed in writing with the Client.
  - KPMG will determine how and by which person or persons the Work will be performed. If the Agreement provides that specifically named persons will perform the Work, KPMG will make reasonable efforts to ensure that these persons perform the Work. KPMG is entitled to replace the persons named in the Agreement by persons of equal or comparable expertise.
  - If a period or date is agreed between the Client and KPMG within which the Work must be performed and the Client fails to: (a) make an advance payment – if agreed – or (b) provide the necessary documentation and information in good time, completely, in the desired form and manner, then the Client and KPMG will discuss a new period or date within which the Work must be performed.
  - Time limits within which the Work must be completed are always indicative and will not be considered as strict deadlines unless this has been expressly agreed upon. Under no circumstances may the Client rescind (ontbinden) the Agreement on account of a failure to meet a time limit, when such failure is due to KPMG observing the applicable legislation and regulations, including the rules of conduct and professional practice. Furthermore, KPMG will not be liable for compensation on account of such failure to meet a time limit.
  - If, at the request or with the prior consent of the Client, KPMG carries out work or performs services outside the content or scope of the Work, the Client shall pay KPMG for such work or performance on the basis of KPMG's customary rates.
  - The Client agrees that work or performance as referred to in article 5(5) may affect the agreed or anticipated time of completion of the Work and the mutual responsibilities of the Client and KPMG.
  - KPMG and/or a KPMG Member Firm may, for the performance of the Work, including so as to support the rendering of services of KPMG and/or a KPMG Member Firm, call in third parties (also in other jurisdictions), which include (persons employed by/for or connected to) other KPMG Member Firms. Should the Client, in the performance of the Work, wish to call in third parties in the performance of the Work, it shall only do so after having reached agreement to that end with KPMG.
  - In performing the Work, KPMG and/or a KPMG Member Firm may provide Client (or a third party appointed by Client) with (a) supporting tool(s) which is intended and may only be used for the benefit of the Work. Client (or a third party appointed by Client) is responsible for a controlled roll-out and execution of such tool(s).
  - Upon completion of the Work, KPMG may issue an auditor's report, supply written advice, confirm oral advice in writing, provide a (final) written report or make an oral presentation. The Client is not entitled to invoke drafts of such auditor's reports, advice, reports or presentations. In addition, if the Client wishes to rely on the content of the advice given orally or on an oral presentation given by way of completion of the Work, the Client must inform KPMG of this intention, following which KPMG will supply documentary confirmation of the advice concerned.
  - Notwithstanding the above, actions of the Client based on the content of email messages from KPMG are for the risk of the Client.
  - KPMG is not obliged to update oral or written advice, reports or results of the Work in response to events occurring after the final version of the advice, report or results has been issued.
  - Any advice, opinions, expectations, forecasts and recommendations given by KPMG as part of the Work, shall under no condition or circumstance whatsoever be construed as a guarantee with respect to future events or circumstances.
  - The performance of the engagement is not specifically directed towards the detection of fraud, unless explicitly agreed otherwise in writing. If the Work provides for an indication of fraud, KPMG shall act in accordance with the relevant legislation and regulations applicable to the persons performing the engagement. The costs arising from the Work are for the account of the Client.
  - When providing non-assurance services to the Client, Client makes all judgments and decisions that are the responsibility of Client's management. In this respect, the Client agrees to designate an individual who possesses suitable skill, knowledge and experience to be responsible at all times for the Client's decisions and to provide oversight of the Work and evaluate the adequacy of the results of the Work performed for the Client's purpose, and accept responsibility for the actions, if any, to be taken arising from the results of the Work.
- ### 6. CONFIDENTIALITY
- KPMG shall keep secret from third parties, other than involved with the performance of the Work, any confidential information furnished by or on behalf of the Client. This obligation shall not apply insofar as KPMG is required to disclose such information by law, by any rule of a supervisory body to which supervision KPMG is subject, pursuant to a professional duty, or by a binding decision by a court of law or a public authority.
  - The obligation contained in article 6(1) shall not apply if the information referred to in said article is already known to the public or becomes publicly known, other than as a result of unlawful disclosure by KPMG. This obligation does not affect the right of KPMG to submit the information referred to in article 6(1) to its external legal advisors subject to similar confidentiality obligations or to a third party, including a KPMG Member Firm, for the performance of the Work, including so as to support the rendering of services of KPMG and/or a KPMG Member Firm.
  - KPMG is entitled to use the information made available to KPMG by the Client when KPMG acts on its own behalf or on behalf of persons employed by/for or related to KPMG act on their own behalf in disciplinary, civil, criminal or administrative proceedings for which such information may be relevant.
  - Without KPMG's prior written consent, the Client will not provide or disclose to third parties (the content of) the Engagement Letter, reports, advice or other written or unwritten statements by KPMG or parts thereof, which have not been formulated or made with a view to providing the information contained therein to third parties. The above is, however, not applicable in case of a legal obligation to provide or disclose and the right of the Client to provide or disclose this information to its external legal advisors subject to identical confidentiality obligations.
  - KPMG has the right to – in confidence – share information regarding Client, including information about Client's personnel, KPMG's relationship with Client and the Work, including confidential information and personal data, with (other) KPMG Member Firms (also in other

jurisdictions) and to use such information to further improve and supplement its services, where in each case KPMG Member Firms are required to implement safeguards to protect confidentiality.

6. Apart from article 6 (5), KPMG has, in order to improve and complement the services, the right to share untraceable and anonymized results of the Work with third parties for benchmarking purposes.
7. KPMG and the Client shall impose their obligations under article 6 on to third parties deployed by them.
8. The obligation contained in article 6 (1) does not apply and KPMG is entitled to use Client's confidential information and to provide such information to (i) other KPMG Member Firms and their personnel and/or (ii) other parties who facilitate the administration of KPMG's business or support its infrastructure in both cases to (a) perform client and engagement acceptance procedures, (b) for the purposes of internal risk and independence conflict assessments and (c) to support the maintenance of quality and professional standards in the delivery of the Work or services.

#### 7. CONFIDENTIALITY IN RELATION TO TAX MATTERS

1. In deviation of article 1 (1) and article 6 of these General Terms and Conditions the following definitions and stipulations will apply for this clause only:

Affiliate: (i) an entity that has control over the Client, or over which the Client has control, or which is under common control with the Client, including the Client's parents and subsidiaries, (ii) an entity over which the Client has significant influence, unless the entity is not material to the Client, (iii) an entity that has significant influence over the Client, unless the Client is not material to the entity or (iv) each entity in the investment company complex when the Client is an entity that is part of an investment company complex.

KPMG: KPMG, KPMG Member Firms and the Engagement Team.

Tax Services: Work performed by KPMG for the Client in relation to tax matters.

Tax Deliverables: any product which is the result of the Tax Services.

SEC Registered Audit Client: any audit Client or Affiliate thereof which is registered at the United States Securities and Exchange Commission.

2. Where KPMG assists a Client with Tax Services and:
  - a. at the time of engagement or at any point thereafter, Client is, or Client is an Affiliate of, an SEC Registered Audit Client; or
  - b. the Tax Services involve the delivery of U.S. tax advice;then article 6 of the General Terms and Conditions shall not apply and no provision in the General Terms and Conditions or the Agreement is or is intended to be construed as a condition of confidentiality in relation to KPMG's Tax Services.
3. If Client is an SEC Registered Audit Client and KPMG is providing a Tax Service, Client will promptly inform KPMG of any conditions of confidentiality imposed at any time by other tax advisers with respect to any transaction or matter on which KPMG's Tax Services are requested.
4. If article 7(2) applies, any Tax Deliverable released to Client in any form or medium shall be supplied by KPMG on the basis that it is for the benefit and use of the Client only. If Client refers to or discloses in whole or in part any Tax Deliverable to any third party, Client shall notify such third party in writing as follows: that
  - a. the Tax Services performed by KPMG for the Client were designed to meet the agreed requirements of the Client only, as determined by the Client's needs at the time;
  - b. any product of the Tax Services should not be regarded as suitable to be used or relied upon by any party wishing to acquire any rights against KPMG other than the Client;
  - c. KPMG does not assume any responsibility in respect of the Tax Services performed for the Client, any product of the Tax Services, or any judgments, conclusions, opinions, findings or recommendations that KPMG may have formed or made, to any party except the Client;
  - d. to the fullest extent permitted by law, KPMG accepts no liability in respect of any such matters to any other person; and
  - e. should any person except the Client choose to rely on the Tax Services or any product thereof, that person will do so at their own risk.
5. Notwithstanding the foregoing,
  - a. in the event of a disclosure made by the Client that is required by law, that is made to a regulatory authority having jurisdiction over the Client, or that is made pursuant to article 7(2) above, no such notification shall be required; and
  - b. no such notification shall be required with respect to disclosures expressly authorized by the Agreement.
6. In addition to article 16 (1) of the General Terms and Conditions the following applies: If Client refers or discloses in whole or in part any Tax Deliverable to any third party but does not notify such third party in writing as required by article 7(4) above, Client shall compensate KPMG and reimburse KPMG for and protect KPMG against any loss, damage, expense or liability incurred by KPMG as a result of, arising from or in connection with any such reference or disclosure, unless KPMG agreed in writing with such a third party to accept responsibility and liability to that third party in respect of the Tax Services and the Tax Deliverables. If any payment is made by the Client under this clause Client shall not seek recovery of that payment from KPMG at any time.

#### 8. INTELLECTUAL PROPERTY

1. KPMG retains all rights to intellectual property. All intellectual property rights that KPMG uses or has used, or develops or has developed in the performance of the Client's engagement or resulting from it, belong to KPMG.
2. The Client is expressly forbidden to duplicate, disclose or exploit products containing KPMG's intellectual property rights or products vested with intellectual property rights for which KPMG has obtained right of use, including computer programs, system designs, processes, advice, (model) contracts and other products of the mind of KPMG, in the broadest sense of the word.
3. The Client shall not be permitted to make available to third parties the intellectual property rights referred to in article 8(1), other than for obtaining a professional opinion concerning the Work of KPMG.
4. For the performance of the Work for the Client and/or customers of KPMG and/or customers of another KPMG Member Firm, KPMG is entitled to use, develop further and exchange with other KPMG Member Firms the knowledge, experience and general skills that KPMG has acquired as a result of performing the Work.

#### 9. FEES

1. KPMG will invoice the Work on the basis of its fees and costs (including costs of any third parties that have been engaged), where necessary increased by advances and invoices from third parties, and any taxes due on these. These items will be charged to the Client on a monthly basis, unless KPMG and the Client have agreed otherwise. Where applicable, turnover tax shall be charged separately on all amounts payable by the Client to KPMG.
2. If, after the Agreement is concluded but before completion of the Work, changes occur in wages and/or prices, KPMG is entitled to adjust the agreed-upon fees accordingly.
3. KPMG's fee is not dependent upon the result of the Work; KPMG's fee is based on the degree of responsibility of the persons in the Engagement Team, their seniority, their expertise, on the time they have spent on the Work and on the nature and complexity of the Work.
4. The costs referred to in article 9(1) include direct costs as well as cover for expenses that are not directly attributable to the Work.

5. The amount invoiced by KPMG may differ from earlier estimates or quotations.

6. KPMG can perform additional Work and charge additional fees to the Client for the performed additional Work, if the Work is a consequence of (inter)national laws and regulations applicable to the Agreement or the Work.

#### 10. PAYMENT

1. Payment of the amounts due to KPMG shall be made by the Client, without the right to any deduction, discount or compensation, within fifteen days after the invoice date. Payment shall be remitted in Euros to a bank account designated for this purpose by KPMG.
2. In the event that the Client fails to pay within the period referred to in article 10(1), KPMG shall be entitled, without further notice of default or prejudice to KPMG's other rights, to charge the Client legal commercial interest (pursuant to Section 6:119a of the Dutch Civil Code) from the due date until the date that payment has been made in full to KPMG.
3. The Client is liable for all judicial and extra-judicial collection and other costs reasonably incurred by KPMG as a consequence of the Client's non-performance of its obligation to pay.
4. If warranted by the Client's financial position or payment record, at KPMG's sole discretion, KPMG shall be entitled to require the Client to pay in advance, in full or in part, and/or furnish (additional) security, in a form to be determined by KPMG. If the Client fails to furnish the required security, KPMG shall be entitled, without prejudice to its other rights, to suspend performance of the Agreement forthwith, and any amounts owing by the Client to KPMG for whatever reason shall become due and payable with immediate effect.
5. In the event several Clients have jointly awarded an engagement, the Clients will be jointly and severally liable for payment of the invoiced amount (including costs and interest due) pertaining to the Work that has been performed on behalf of the joint Clients.

#### 11. CLAIMS

1. KPMG must at the risk of Client forfeiting all rights be notified in writing of any complaints concerning the Work and/or the amount invoiced within 60 days of the date of delivery of the documents or information to which the Client's complaints relate, or within 60 days of discovery of the default, if the Client is able to demonstrate that it could not reasonably have discovered the fault at an earlier date.
2. Claims as referred to in article 11(1) do not suspend the Client's obligation to pay.
3. If the claim is justified, KPMG may, at its own discretion, adjust the invoiced fees, rectify or re-perform the rejected Work free of charge, or discontinue the engagement in whole or in part against a proportionate refund of the fees already paid by the Client.

#### 12. EARLY TERMINATION

1. The Agreement may be terminated (opzeggen) at all times in writing by both KPMG and the Client taking into account a reasonable term of notice.
2. Both KPMG and the Client may only dissolve (ontbinden) the Agreement (i) if the other party fails imputably to perform an essential obligation under the Agreement and if the other party is in default in this respect (within the meaning of Section 6:81 of the Dutch Civil Code), (ii) if the other party is not able to pay its debts, (iii) if a receiver, administrator or liquidator is appointed, (iv) if the other party reschedules its debts.
3. In the event of termination in accordance with article 12(1) or 12(2), KPMG retains the right to payment of invoices for Work performed or any Work to still be performed by mutual agreement of the parties. The Client's obligation to pay the invoice for the Work performed falls due at the moment of termination of the Agreement. In the event that the Client terminates the Agreement pursuant to article 12(1) or 12(2), the Client is obliged to reimburse all losses suffered and costs incurred by KPMG. Losses suffered and costs incurred include at least, but not exclusively, all costs incurred by KPMG in connection with the (future) Work, investments made and loss of capacity.

#### 13. RIGHT OF SUSPENSION

1. KPMG is authorised, after careful consideration of interests, to suspend the fulfilment of all its obligations, including the handing over of documents or other items to the Client or third parties, until all receivables payable by the Client have been settled in full.
2. Article 13(1) is not applicable in respect of items or documents from the Client which have not (yet) been processed by KPMG.

#### 14. EXPIRATION

Unless otherwise determined in these General Terms and Conditions, the Client's rights of action and other powers to make any claim whatsoever towards KPMG will in any event expire one (1) year after the date on which the Client became aware or could reasonably have become aware of the existence of such rights of action and powers.

#### 15. LIABILITY

1. KPMG will perform the Work to the best of its ability, exercising the due care which may be expected of a professional practitioner. There is an obligation to perform to the best of one's abilities (inspanningsverbintenis).
2. In all cases, KPMG will only be liable towards the Client for direct damage directly resulting from an (interconnected series of) imputable failure(s) in the performance of the Agreement. KPMG will only be liable if the Client is able to prove that he has suffered loss as a result of a material error on the part of KPMG which would have been avoided if KPMG had exercised due care. Except in the case of intent or wilful recklessness on the part of KPMG's executive staff, this liability is limited to the following:
  - a. for audit engagements ('*controle opdrachten*'), a maximum of three (3) times the fee payable for the Work performed in the context of the respective engagement during the past calendar year; and
  - b. for all other engagements, a maximum of one (1) time the fee payable for the Work performed in the context of the respective engagement during the past six months.This limitation of liability will apply in full in the event of liability to a number of Clients; in that case the amount paid by KPMG to all Clients jointly will not exceed under a. three (3) times the fee respectively or under b. one (1) time the fee.
3. Any liability on the part KPMG for consequential loss (including – but not limited to – lost profit, lost savings and loss as a result of business interruption) is excluded, except in the case of intent or wilful recklessness on the part of KPMG's executive staff.
4. KPMG will not be liable for damages incurred by the Client as a result of the issuance by the Client to KPMG of incorrect, incomplete, untimely issuance or non-issuance of documentation, except in the case of intent or wilful recklessness on the part of KPMG's executive staff. KPMG does not accept any liability for any damages which are the result of or are connected to the electronic transmission of (electronic) financial statements and the electronic filing thereof by the Client at the Chamber of Commerce.
5. Except for the cases mentioned in articles 15(1) and 15(2) KPMG will not be liable for damages on any account whatsoever.
6. The Client is obliged to take measures to mitigate any damage.
7. KPMG shall exercise due care when engaging third parties. KPMG will not be liable for errors or failures on the part of third parties other than KPMG Member Firms engaged for the purposes of performing the Work, except in the case of intent or wilful recklessness on the part of KPMG's executive staff.

8. The limitations of liability laid down in this article 15 and the other limitations of liability set out in these General Terms and Conditions apply on behalf of both KPMG (itself) and of the persons, both individually and jointly, within the Engagement Team.
9. No KPMG Member Firm, none of its employees (regardless of whether they are involved in the engagement or not) and no third parties engaged by KPMG for the purposes of performing the engagement are liable for any loss on the part of the Client in connection with the engagement. In all events, the limitations of liability under this article 15 apply mutatis mutandis on behalf of all KPMG Member Firms, regardless of whether they have been engaged for the purposes of performing the Work.
10. The provisions of this article 15 relate to both contractual and noncontractual liability of KPMG towards the Client.

#### 16. INDEMNITY

1. The Client shall indemnify KPMG against any and all claims of third parties arising from or connected to the Work performed or to be performed for the Client, unless the Client is able to prove that such claims do not result from culpable acts or omissions on its part or intent or wilful recklessness on the part of KPMG. The indemnity will include all loss suffered and costs incurred by KPMG, including the costs of legal proceedings, as a result of such a claim.
2. The indemnity shall not apply to engagements relating to the audit of annual accounts as referred to in Section 2:393 of the Dutch Civil Code.
3. The indemnity set out under this article 16 is also stipulated on behalf of persons, both individually and jointly, within the Engagement Team, and on behalf of other KPMG Member Firms whether or not engaged by KPMG for performance of the Work.

#### 17. INDEPENDENCE

KPMG and persons working as employees or on a contractual basis for or on behalf of the Client shall comply with the independence regulations of domestic and international regulatory bodies. To enable KPMG to comply with the relevant independence regulations, the Client shall timely, accurately and completely inform KPMG about the legal and the control structure of the Client or the group to which the Client belongs, all financial and other interests and participations of the Client, as well as about all other (financial) alliances its company or organisation has entered into, in the broadest sense of the word.

#### 18. PROTECTION OF PERSONAL DATA

1. KPMG may process (or have processed) personal data concerning and/or obtained from the Client (i) in performing the Work, (ii) in complying with statutory obligations, (iii) for the purposes of supporting KPMG's services to the Client, (iv) in relation to the exercise of or defence against a legal claim and (v) to approach the Client and/or persons employed by or working for the benefit of Client with information and with services provided by KPMG and third parties, including other KPMG Member Firms.
2. The processing of personal data by KPMG relating to the activities referred to in article 18 under (1) shall take place in accordance with the applicable legislation and regulations regarding personal data protection ("Applicable Legislation"), including inter alia the General Data Protection Regulation ("GDPR") and the Dutch GDPR Implementation Act. KPMG may share personal data with other KPMG Member Firms and/or other third parties engaged by KPMG for (support relating to) the performance of the Work. Personal data will only be shared to the extent necessary with regard to the aforementioned activities and to the extent it is in compliance with the Applicable Legislation. KPMG has designated a data protection officer (e-mail: [FG@kpmg.nl](mailto:FG@kpmg.nl)).
3. To the extent that KPMG processes personal data pursuant to the Agreement, KPMG determines the purpose and means of this data processing, and thus acts as controller within the meaning of the GDPR.
4. The Client has an independent duty to comply with the Applicable Legislation. The Client warrants the legitimacy of the provisioning of the personal data to KPMG, and will comply with all legal requirements with regard to the Client in conformity with the Applicable Legislation, including the requirement to inform the data subjects of the provisioning of their personal data to KPMG and the processing thereof by KPMG in accordance with the Agreement. Information

regarding the processing of personal data by KPMG is available in the Privacy Statement via <https://home.kpmg/nl/en/home/misc/processing-of-personal-data-in-the-context-of-our-services.html>.

5. KPMG will implement appropriate technical and organisational measures to safeguard the personal data against destruction, loss, alteration or unauthorised disclosure of, or access thereto.
6. To the extent it concerns personal data provisioned by the Client, KPMG will inform the Client if (i) a request from a data subject wishing to exercise its rights is received, (ii) a complaint or claim relating to the processing of the personal data is received, and (iii) if KPMG makes a notification pursuant to article 33 or 34 of the GDPR.
7. Upon KPMG's request, the Client will, without undue delay, fully cooperate and provide all information in order to comply with the Applicable Legislation, including, but not limited to, information and cooperation in relation to data subjects exercising their rights and possible personal data breaches.
8. The Client shall indemnify KPMG against any and all claims from third parties relating to non-compliance by the Client with the Applicable Legislation. This indemnification includes all loss suffered and any and all (legal) costs that KPMG incurs or suffers in connection with any such claim.

#### 19. CONFIDENTIALITY, SAFEKEEPING AND OWNERSHIP OF FILES

KPMG keeps working papers in relation to the engagement. KPMG will take appropriate measures for maintaining the confidentiality and safekeeping of working papers and for retaining them for a period considered acceptable for good practice and in accordance with statutory and professional requirements concerning record retention. The working papers and files are the property of KPMG.

#### 20. NON-SOLICITATION

The Client shall not employ or approach persons related to or employed by/for KPMG to carry out activities, whether or not temporarily, by directly or indirectly entering into the Client's service, or by acting directly or indirectly on the Client's behalf, whether or not on a salaried basis. The preceding sentence does not apply in the event that said persons have approached the Client of their own initiative, or have responded to an advertisement.

#### 21. MONEY LAUNDERING AND TERRORIST FINANCING (PREVENTION) ACT

Pursuant to the Money Laundering and Terrorist Financing (Prevention) Act (WWFT), KPMG is held to report to the Office for unusual transactions (*Meldpunt ongebruikelijke transacties*) any unusual intended or performed transaction in so far as it is signalled in the context of our regular work. In addition, pursuant to the Money Laundering and Terrorist Financing (Prevention) Act, KPMG is held to carry out client investigations with regard to potential clients. This means, inter alia, the identification of the potential client and verification of the Client's identity prior to the Work. KPMG can request assistance of the Client with regard to the client investigation.

#### 22. CONTINUED EFFECT

All rights and obligations arising from the Agreement that by their purport are intended to continue in force after termination of the Agreement will remain in full force after the Agreement has ended.

#### 23. TRANSFER

Neither of the parties to the Agreement may transfer the rights and obligations arising from or related to the Agreement to a third party without the other party's express written permission.

#### 24. APPLICABLE LAW AND CHOICE OF FORUM

1. All legal relationships between the Client and KPMG are governed by Dutch law.
2. All disputes related to legal relationships between the Client and KPMG to which these General Terms and Conditions apply will fall under the exclusive jurisdiction of the competent court in the district in which KPMG has its seat.