

General Terms and Conditions

Version: 26 January 2026

1. General

- 1.1 OHP BV is a limited liability company under the laws of the Netherlands with its seat in Rotterdam and registered in the Chamber of Commerce as a provider of Dutch tax services.
- 1.2 All legal relationships (whether contractual or non-contractual) between OHP BV and its clients shall be subject to these General Terms and Conditions.
- 1.3 All of OHP BV's services are provided by OHP BV as the sole contracting party. Articles 7:404 and 7:407 subsection 2 of the Netherlands Civil Code shall not be applicable.
- 1.4 All of OHP BV's services are rendered exclusively for the benefit of the client that contracted the relevant services. Deliverables of OHP BV's services (such as tax advice) may not be disclosed to any person (other than client's auditor and legal advisor) without OHP BV's prior written consent.
- 1.5 OHP BV's services will be limited to matters of Dutch law as in force at the time the relevant services are provided, and should be construed accordingly.
- 1.6 These General Terms and Conditions may also be invoked by persons directly or indirectly affiliated with OHP BV (including OHP BV's direct or indirect shareholders, directors, employees and persons that are involved in the provision of services by OHP BV).
- 1.7 OHP BV may engage subcontractors (other than affiliated persons as referred to in clause 1.6). OHP BV shall be authorized to engage such subcontractor on behalf of the client and to accept on behalf of the client the terms and conditions (including limitations of liability) stipulated by such subcontractor.
- 1.8 OHP BV may amend these General Terms and Conditions from time to time. The amended General Terms and Conditions shall apply to all services contracted on or after the date of publication of the same on OHP BV's website.
- 1.9 The client and OHP BV may each terminate the engagement at any time by giving written notice.

2. Reporting obligations

- 2.1 Pursuant to the Dutch Act on Prevention of Money Laundering and Terrorist Financing, OHP BV is obliged to establish the identity of the client, of the client's legal representative(s) and of the client's ultimate beneficial owner(s) and to notify the competent authorities of any unusual transactions as referred to in the relevant Act.
- 2.2 Based on the mandatory disclosure rules (pursuant to Council Directive (EU) 2018/822), tax advisors are obliged to disclose information regarding certain types of tax advice with a cross-border dimension (including certain proposed structures) to the competent authorities. We will at all times comply with these disclosure rules based on our own professional assessment of the reporting obligation. We will inform the client of any such reporting. Any work related to these reporting obligations will be charged at our regular hourly rates.
- 2.3 OHP BV shall terminate an engagement with a client with immediate effect in case OHP BV determines that providing its services may contravene any law, regulation or professional rule.

3. Terms of payment

- 3.1 Except as agreed otherwise, OHP BV's fees are calculated on the basis of its hourly rates and time spent. Fees, expenses and other charges are quoted exclusive of VAT and any other taxes, duties or levies.
- 3.2 OHP BV sets its hourly rates based on the experience and expertise of the advisors performing the work. OHP BV may adjust its hourly rates from time to time (and such adjustments normally take effect as of 1 January each calendar year).
- 3.3 Expenses incurred by OHP BV (including travel expenses and fees charged to OHP BV by a subcontractor as referred to in clause 1.7) will be for the client's account.
- 3.4 OHP BV normally issues invoices on a monthly basis. OHP BV's invoices include a specification of the services performed.
- 3.5 Payment must be made by transfer to the bank account stated on the invoice within fourteen (14) calendar days of the invoice date.
- 3.6 OHP BV may suspend its services in case an invoice remains unpaid for 60 days or more.

4. Liability

- 4.1 Any liability of OHP BV and any affiliated person as referred to in clause 1.6 shall be limited to the amount covered under the professional liability insurance of the Contractor, increased by the excess (*eigen risico*). If, for whatever reason, in connection with a liability of OHP BV, no payment is made under the professional liability insurance, any liability will be limited to an amount equivalent to three times the fees of sixty thousand euros (€ 60,000.-).
- 4.2 This limitation shall not apply in case of gross negligence or willful misconduct by OHP BV.
- 4.3 OHP BV shall not be liable to third parties for any services provided. The client shall indemnify and hold harmless OHP BV and affiliated persons as referred to in clause 1.6 for any third-party claim related to the provision of services by or on behalf of OHP BV including the costs.
- 4.4 OHP BV shall not be liable for any damages caused by any act or omission of subcontractors as referred to in clause 1.7, except if such damages arise from gross negligence or willful misconduct of OHP BV. OHP BV will only engage subcontractors that have a professional insurance liability.
- 4.5 OHP BV shall only be liable for direct damages and shall not be liable for any indirect or consequential damages.
- 4.6 Any claim in relation to OHP BV's services shall lapse six calendar months after the client became aware, or should reasonably have become aware, of the potential existence of any of the damages giving rise to the relevant claim.

5. Applicable law & jurisdiction

- 5.1 All legal relationships (whether contractual or non-contractual) between OHP BV and any of its clients shall be governed by the laws of the Netherlands.
- 5.2 The court in Amsterdam shall be exclusively competent to hear any dispute (whether contractual or non-contractual) between a client and OHP BV.