

## GENERAL TERMS AND CONDITIONS OF BLÖMER ACCOUNTANTS EN ADVISEURS

### 1. GENERAL

#### 1.1. Definitions: in these terms and conditions, the following definitions apply:

*Agreement/Engagement*: any agreement between Blömer and the Client for the performance of Services by Blömer for the benefit of the Client.

*AI System*: a machine-based system designed to operate with varying levels of autonomy and which, once deployed, can exhibit adaptability. Based on input received, it generates outputs such as predictions, content, recommendations or decisions, whether for explicit or implicit purposes, that can influence physical or virtual environments.

*Blömer*: Blömer accountants en adviseurs B.V. (Chamber of Commerce no. 30128316), with its registered office at Krijtwal 1, 3432 ZT Nieuwegein, the Netherlands.

*Client*: the natural or legal person who engages Blömer to perform Services.

*Confidential Information*: all information of a confidential nature, including (i) Personal Data and (ii) Trade Secrets. "Personal Data" means any information relating to an identified or identifiable natural person. "Trade Secrets" means any information that is not wholly or partly publicly known outside the Parties and is not generally known or easily accessible to individuals who normally deal with such information.

*Defect*: a demonstrable and reproducible flaw in the Software which results in a material deviation from the functionality as described in the Engagement.

*Digital Service(s)*: any software, data and client information provided by Blömer via the internet or another network to the Client and Users.

*EEA*: the European Economic Area, comprising the EU member states, Liechtenstein, Norway and Iceland.

*EU Standard Contractual Clauses*: the standard contractual clauses annexed to Commission Implementing Decision (EU) 2021/914 of 4 June 2021 for the transfer of personal data to third countries under the GDPR, including any later versions of this implementing decision issued by the European Commission. If a later version applies to Blömer's services, then the then-applicable version shall govern and all references to specific provisions herein shall be understood as references to the equivalent provisions in the current version.

*Hosting Environment*: the servers (including associated and supporting infrastructure) on which the Software is installed and which is accessible via the internet or another network.

*Incident*: an interruption resulting in the unavailability of the Digital Service that is not caused by a Defect.

*IP Rights:* all intellectual property rights, including copyrights; related rights; database rights; design rights; trademark rights; trade name rights; domain name rights; rights in trade secrets; and any other similar rights worldwide, including all claims, applications, registrations or priority rights relating to those rights.

*Login Credentials:* the authentication data (such as username and password) referred to in Article 6.12. used to access the Digital Service.

*Party/Parties:* Blömer and/or the Client.

*Restricted Transfer from the EEA:* means a transfer (or onward transfer) of personal data to a third country, originating from the EEA and subject to the General Data Protection Regulation (GDPR), where the required safeguards can be met through the execution of the EU Standard Contractual Clauses.

*Services:* all activities performed by Blömer for the Client in connection with the Engagement, including activities resulting from legal and regulatory obligations, including professional and/or conduct rules, relating to the Engagement.

*Software:* the software provided by Blömer to the Client via the internet or another network.

*Sub-processors:* Blömer and/or third parties engaged by Blömer to process Personal Data in the context of the Agreement.

*Team:* the natural persons within Blömer who are individually or jointly involved in performing Services, as well as third parties (natural persons) engaged by Blömer for the performance of Services.

*Terms and Conditions:* these general terms and conditions of Blömer.

*User:* an employee of the Client or a person engaged by the Client who uses the Digital Service(s).

- 1.2. All Engagements are accepted and carried out exclusively by Blömer, to the exclusion of Articles 7:404 and 7:407(2) of the Dutch Civil Code.

## 2. **LEGAL FRAMEWORK**

- 2.1. **Applicability:** these Terms and Conditions apply to: all proposals, offers, engagements, legal relationships and agreements, regardless of how they are described, under which Blömer undertakes or will undertake to perform Services for the Client, as well as to all Services arising therefrom. A Client who has entered into an Agreement with Blömer under these Terms and Conditions shall be deemed to accept the applicability of these Terms and Conditions to all subsequent actions by Blömer as referred to in this article and to all subsequent Agreements between the Client and Blömer. Any general terms and conditions of the Client are expressly rejected by Blömer.
- 2.2. **Entire engagement:** the underlying Engagement/Agreement, together with these Terms and Conditions, constitutes the full and complete agreement between the Client and Blömer in relation to the Services for which the Agreement has been concluded. All

prior agreements or proposals between the Parties regarding the subject matter shall be deemed void.

- 2.3. **Deviations and additions:** deviations from and additions to these Terms and Conditions are only valid if expressly agreed in writing; for example, in a written agreement or an additional confirmation of engagement. In the event of any conflicting provisions between these Terms and Conditions and the confirmation of engagement, the provisions included in the confirmation of engagement shall prevail with respect to the conflict.
- 2.4. **Severability:** if one or more provisions of these Terms and Conditions are found to be null and void or are annulled, the remaining provisions shall remain in full force and effect. If any provision of these Terms and Conditions or of the Agreement is not legally valid, the Parties shall negotiate the content of a new provision that approximates the content of the original provision as closely as possible.
- 2.5. **Amendments:** these Terms and Conditions may be unilaterally amended by Blömer. The Client will be notified of such changes and shall be deemed to have accepted the amendment unless the Client objects in writing within two weeks of receiving the notice.
- 2.6. **Survival:** all rights and obligations arising from the Agreement or these Terms and Conditions that by their nature are intended to continue after termination of the Agreement shall remain in full force and effect. This includes, without limitation, Article 2 (legal framework), Article 7 (Confidential Information), Article 8 (protection of Personal Data), Article 9 (intellectual property), Article 10 (Artificial Intelligence), Article 12 (fees and expenses), Article 13 (payment), Article 17 (liability), Article 18 (Indemnification), Article 21 (non-solicitation) and Article 23 (governing law and jurisdiction).

### 3. COMMENCEMENT, AMENDMENT AND DURATION OF THE AGREEMENT

- 3.1. **Commencement:** the Agreement is deemed to have been concluded at the moment Blömer has received the confirmation of engagement signed by the Client, and/or the Agreement has been confirmed by Blömer, or at the moment Blömer commences the Services at the request of the Client. The foregoing is subject to the condition that, insofar as professional or conduct rules prescribe a different procedure, such procedure shall take precedence. The Engagement is based on the information provided by the Client to Blömer.
- 3.2. **Evidence:** the confirmation of engagement shall be deemed to accurately and fully reflect the terms of the Agreement. Blömer's records shall serve as conclusive evidence of the (formation of the) Agreement vis-à-vis the Client, unless the Client provides evidence to the contrary.
- 3.3. **Duration:** the Agreement is entered into for an indefinite period, unless the nature, content or scope of the Engagement indicates that it has been entered into for a fixed term.
- 3.4. **Unforeseen circumstances:** Blömer and the Client shall consult on amending the Agreement in the event of unforeseen circumstances that make it unreasonable, in

light of principles of fairness and reasonableness, to expect the Agreement to remain unchanged.

#### 4. **CLIENT DATA**

- 4.1. **Provision of data:** the Client shall provide all data and documents which, in Blömer's professional judgement, are necessary for the proper performance of the Services, in a timely manner and in the form and manner requested by Blömer. This includes information that Blömer indicates is required for the purpose of verifying the Client's identity. The Client must provide the required identity verification data prior to the commencement of the Agreement. Blömer is entitled to suspend (further) performance of the Agreement until the Client has fulfilled the obligations set out in this paragraph. In performing the Engagement, Blömer shall not be deemed to have access to information arising from other engagements it has carried out or is carrying out for the Client.
- 4.2. **Prompt notification:** the Client must ensure that Blömer is promptly informed of any facts and circumstances that may be relevant to the performance of the Services. The Client must also promptly inform Blömer of any (changes in) its legal structure and control relationships within the group to which it belongs, as well as any other (financial) partnerships or collaborations in which it participates or is involved, broadly interpreted, to enable Blömer to comply with its independence requirements.
- 4.3. **Responsibility for data:** the Client guarantees the accuracy, completeness and reliability of the data and documents provided to Blömer, including those originating from third parties. Blömer shall not be held responsible for the data and documents provided by the Client and/or any User, and the Client and/or User warrants that they are authorised to provide such data for Blömer's use.
- 4.4. **Delays:** any additional costs and fees incurred due to delays in the performance of the Services resulting from the failure to provide the required data and documents on time or in the proper form and manner, as referred to in paragraph 1, shall be borne by and at the risk of the Client.
- 4.5. **Return of data:** at the Client's request, original data and documents provided by the Client will be returned after completion of the Agreement, except for those data and documents which Blömer is required to retain under applicable laws or under the generally accepted professional rules applicable to Blömer. Blömer will maintain its own working file for the Engagement, containing (copies of) documents it deems relevant. This file remains the property of Blömer.
- 4.6. **Infected files:** The Client must notify Blömer in writing without undue delay as soon as it becomes aware of any infected files it has shared with or transferred to Blömer, and/or of any data or systems to which Blömer's data and/or systems may have been exposed in connection with the Engagement.

#### 5. **PERFORMANCE OF THE AGREEMENT**

- 5.1. **Due care:** Blömer will perform the Services to the best of its abilities and as a diligent professional. However, Blömer does not guarantee the (timely) achievement of any intended result.
- 5.2. **Team:** Blömer determines the manner in which and by which Team the Services are carried out. Blömer has the right to have certain Services performed by a person or third party designated by Blömer, without prior notification to or express consent from the Client, if in Blömer's opinion this is desirable. The costs of such person or third party will be charged to the Client.
- 5.3. **Applicable rules:** Blömer will carry out the Services in accordance with the professional and conduct rules applicable to it, as well as any statutory and/or regulatory requirements. The Client shall respect any obligations arising from such laws or (conduct and professional) regulations applicable to Blömer or its Team members.
- 5.4. **Other services:** If, during the term of the Agreement, Services are performed for the Client's business or profession that do not fall under the Services covered by the Agreement, such Services will be deemed to have been provided under separate Agreements. These additional Engagements are likewise subject to these Terms and Conditions and will be charged to the Client in accordance with Blömer's standard rates.
- 5.5. **Time periods:** any time periods specified in the Agreement within which the Services are to be performed are indicative only and do not constitute strict deadlines. Exceeding such a time period does not constitute a breach by Blömer and shall not be grounds for termination of the Agreement. Time periods shall only be considered strict deadlines if expressly and unequivocally agreed between the Client and Blömer.
- 5.6. **Performance in phases:** if it has been agreed that the Services will be carried out in phases, Blömer is entitled to postpone the commencement of a subsequent phase until the Client has accepted the results of the preceding phase in writing and all payments due have been made. This is subject to the applicable statutory or professional rules.
- 5.7. **Fraud:** unless expressly agreed otherwise in writing, the Services are not specifically aimed at detecting fraud. If indications of fraud arise in the course of the Services, Blömer will act in accordance with the applicable laws, regulations and professional rules relevant to the individuals performing the Services. The costs of such work shall be borne by the Client.
- 5.8. **Tools:** Blömer may use support tools in the course of performing the Services and may provide such tools to the Client (or a third party designated by the Client). These tools are intended solely for use in connection with the Services. The Client (or its designated third party) is responsible for the controlled implementation and use of any such tools.
- 5.9. **On-site work:** If Blömer performs Services at the Client's premises or makes use of the Client's (computer) systems or (telephone) networks, the Client shall, at its own expense, ensure that all necessary access, security procedures, virus checks, facilities, permits and authorisations are in place. Where Services are not performed at Blömer's

own premises, the Client must ensure that Blömer's staff are provided with adequate workspace and any other facilities necessary to carry out the Services, in compliance with all applicable legal requirements.

- 5.10. The Client grants Blömer permission to connect to the Client's network and internet access during on-site work as described in Article 5.9. Once connected to the local network, Blömer will establish a direct connection with its own network via a VPN. This VPN ensures separation between Blömer's and the Client's networks. Use of the Client's network entails certain risks for the Client. To mitigate this, Blömer will implement security measures on its own network and, where applicable, on the relevant user's device, including the installation of a firewall and antivirus software. However, residual risks for the Client cannot be fully excluded. Blömer accepts no liability for any damage resulting from internet use.
- 5.11. **Deliverables:** Upon completion of the Services, Blömer may issue a statement, provide written advice, confirm oral advice in writing, issue a written report or give an oral presentation. The Client may not rely on draft versions of such statements, advice, reports or presentations. If the Client wishes to rely on oral advice or a presentation given at the conclusion of the Services, it must notify Blömer, whereupon Blömer will confirm the relevant advice in writing.
- 5.12. **No obligation to update:** Blömer is not obliged to update any oral or written advice, reports or deliverables in light of events occurring after the delivery of the final version.
- 5.13. **No guarantee of future outcomes:** any advice, opinions, expectations, forecasts or recommendations provided by Blömer as part of the Services shall under no circumstances be construed as a guarantee of future events or conditions.
- 5.14. **Applicable law and case law:** insofar as the Services to be performed by Blömer consist of providing (tax) advice, such advice shall be based on the Dutch legislation and case law reasonably known to Blömer at the time the final report or (tax) advice is issued. Unless explicitly agreed otherwise, such advice will not take into account any subsequent changes in the relevant legislation or case law.

## 6. DIGITAL SERVICES

- 6.1. **Applicability:** if and insofar as the Client makes use of Digital Services, the provisions set out in this article apply in addition to the other provisions of these Terms and Conditions.
- 6.2. **Access and scope of use:** if the Client makes or intends to make use of the Digital Services, Blömer hereby grants the Client and Users, for the duration of the Agreement, a non-exclusive and non-transferable right to use the Software to process data of their own organisation, subject to these Terms and Conditions. The Client and Users do not have the right to sublicense, transfer or otherwise make the right of use available to third parties, unless otherwise agreed in writing in the Engagement. The Client and Users hereby accept the right of use.
- 6.3. **Use by third parties:** if and to the extent the Client is entitled under the Engagement to grant third parties the right to use the Digital Service as referred to in Article 6.2., the Client shall be fully responsible and liable to Blömer for such use and shall ensure that

these third parties use the Digital Service in accordance with these Terms and Conditions.

- 6.4. **Access to Hosting Environment:** the Client is solely responsible for establishing and maintaining a connection to the internet or other network required to access the Hosting Environment where the Software is installed. The Client shall implement appropriate technical and organisational measures to protect its equipment, infrastructure and connection against viruses, malware and similar threats and to prevent unauthorised third-party access to the Digital Service and/or Hosting Environment.
- 6.5. **Use at own risk:** the Client is responsible for the selection, use and application of the Digital Service, for the data processed using the Digital Service, and for any decisions based thereon. The Digital Service is provided "as is" and used at the Client's own risk. Blömer does not warrant that (a) the Digital Service meet the Client's objectives, (b) the Digital Service will be provided without interruption or Incidents or Defects, and/or (c) all such Incidents or Defects can or will be resolved.
- 6.6. **Users:** the Client shall ensure and warrant that Users comply with these Terms and Conditions and follow the procedures and usage instructions provided by Blömer, whether through the Digital Service or otherwise.
- 6.7. **Functionalities:** Blömer has the right, at its discretion, to maintain, modify or add functionalities or features of the Digital Services. Blömer may also change the nature and scope of the Digital Service; for example, by offering a modified or new version of the Software or by using a different Hosting Environment.
- 6.8. **Technical measures:** Blömer may implement technical measures to protect the Digital Service or to enforce agreed limitations on their duration or scope of use. The Client is not permitted to remove or circumvent any such technical measures.
- 6.9. **Additional instructions:** the Client and Users must comply with any additional instructions concerning the use of the Digital Services that Blömer may issue from time to time.
- 6.10. **Support:** the Client may request support from Blömer to obtain the necessary knowledge to use the Digital Services. The costs of such support will be charged separately to the Client.
- 6.11. **Temporary suspension:** Blömer has the right to (temporarily) suspend the Digital Service in whole or in part or to limit their functionality for (i) maintenance or management purposes, (ii) security reasons or (iii) unauthorised use of the service.
- 6.12. **Login Credentials:** Blömer will provide the Client with Login Credentials that allow Users may access the Digital Services. The Client shall ensure that Users handle these Login Credentials with care. The Client may not transfer, disclose or make these Login Credentials available to third parties, unless such third parties are authorised under the Engagement to use the Digital Service.

- 6.13. Login Credentials are personal, non-transferable and confidential. The Client guarantees that each User will take all reasonable measures to prevent unauthorised access to the Login Credentials. The Client must notify Blömer immediately in writing upon becoming aware of any unauthorised use or other security breach relating to the Digital Service. If the Client and/or User becomes aware or has reason to suspect that Login Credentials may have been compromised, they must immediately change the Login Credentials themselves and, where possible, take other effective measures to prevent unauthorised use of HLB Online.
- 6.14. Once a User has logged in using their Login Credentials, access will be granted only to those parts of the Digital Service for which the User is authorised. If Blömer detects or reasonably suspects *unauthorised use* of the Login Credentials, or if the Client notifies Blömer of such use by email, Blömer will immediately block access to the Digital Service using the relevant Login Credentials. The Client will be notified of any such unauthorised use and/or the blocking of the Login Credentials.
- 6.15. The User must request replacement Login Credentials following a block. If the unauthorised use of the Login Credentials is attributable to the User, the Client shall reimburse Blömer for the reasonable administrative costs associated with blocking and replacing the Login Credentials and shall be liable for any damage arising from such use.
- 6.16. **Data removal:** Blömer is entitled to delete data or information uploaded or stored in the Software or Hosting Environment by the Client and/or Users if, in Blömer's opinion, such data (i) is inappropriate, offensive or harmful; (ii) is false or unlawful; (iii) infringes the rights of third parties or of Blömer, including IP rights; or (iv) violates the privacy of third parties, such as by publishing personal data or other information relating to other Users or third parties without proper authorisation
- 6.17. **Termination of access:** Blömer may suspend or terminate, in whole or in part and either temporarily or permanently, the access to and use of the Digital Service if: (i) required to do so under applicable law, including conduct and/or professional rules or by court order, (ii) the Client or a User breaches the Terms and Conditions, or (iii) a third party uses a User's account in breach of the Terms and Conditions. In the event of termination of access to and use of the Digital Service based on this article, Blömer shall not be liable to the Client for any compensation. Termination of access to and use of the Digital Service, as referred to in this article, shall be effected either by sending an electronic notice to the Client or by revoking the Login Credentials, thereby preventing Users from further accessing or using the Digital Service. The Client is obliged to cease using the Digital Service immediately.
- 6.18. **Support:** Blömer will provide the Client with telephone support in the use of the Digital Service upon request during business hours. Business hours are weekdays from 08:30 to 17:30 CET, excluding Saturdays, Sundays and recognised public or national holidays. Blömer will make reasonable efforts to respond to queries promptly and adequately but does not guarantee the accuracy or completeness of any support provided.

## 7. **CONFIDENTIAL INFORMATION**

- 7.1. **Confidentiality:** both during the term of the Agreement and after its termination or expiry, the Parties are obliged to maintain the confidentiality of Confidential Information. The recipient shall only use the other Party's Confidential Information for the purpose of fulfilling its obligations under the Agreement. The recipient shall not disclose any Confidential Information received in connection with the Agreement to third parties without the prior written consent of the disclosing Party.
- 7.2. **Exceptions:** this restriction does not apply to information that: (i) is publicly available, (ii) has been disclosed without restriction by the disclosing Party, (iii) has been independently developed or obtained by the recipient, (iv) was already known to the recipient prior to disclosure by the disclosing Party, or (v) is disclosed pursuant to a court order, binding decision under applicable laws or regulations, a directive from a supervisory authority to which Blömer is subject, or a professional obligation applying to persons working for or affiliated with Blömer. The obligation set out in Article 7.1. does not affect Blömer's right to share Confidential Information with its external legal advisers under equivalent confidentiality obligations, or with third parties, including members of the Team, for the purpose of performing the Services, including supporting the delivery of Blömer's services.
- 7.3. **Use in proceedings:** the recipient is entitled to use the disclosing Party's Confidential Information when acting on its own behalf, or when persons working for or affiliated with Blömer act on their own behalf, in disciplinary, criminal, administrative or civil proceedings where such information may be relevant.
- 7.4. **Consent:** the Client agrees that Blömer may use Confidential Information received from or on behalf of the Client for the purpose of compiling or maintaining best practices, and for developing, enhancing, modifying or improving technologies, tools, methodologies, services or offerings. This includes the development or execution of data analysis or other insight-generation activities (including statistics, research and/or benchmarking). Blömer shall not use or disclose such information in a way that would allow the Client to be identified by third parties without its consent.
- 7.5. **Client's obligation:** unless explicitly agreed otherwise in advance and in writing by Blömer, the Client is not permitted to disclose the content of advice, opinions or other written or oral statements provided by Blömer, or otherwise make them available to third parties, unless this arises from the Agreement or is done for the purpose of seeking a professional opinion on the Services performed by Blömer. In the event of a breach of this obligation, the Client shall owe Blömer an immediately payable penalty of €25,000, without prejudice to Blömer's statutory right to claim damage and its right to seek performance of the Agreement.
- 7.6. **Third parties:** Blömer and the Client shall impose the obligations under this article on any third parties they engage.
- 7.7. **Name disclosure:** Blömer may list the Client as a client of Blömer in its annual report or in other commercial communications.

## 8. PROTECTION OF PERSONAL DATA

- 8.1. **Types of personal data:** in principle, Blömer only collects Personal Data that is necessary and that it receives from the Client during the performance of its services, or that it collects itself while providing those services. The Client shall only provide Blömer with Personal Data necessary for the execution of the Engagement. Information about how Blömer processes Personal Data is available in Blömer's privacy statement, accessible [here](#), which forms an integral part of these Terms and Conditions.
- 8.2. **Consent:** Blömer shall only process Personal Data for the purpose for which it has obtained consent from the Client. The Client may withdraw such consent at any time by contacting Blömer at [avg@blomer.nl](mailto:avg@blomer.nl).
- 8.3. **Responsibility of the Client:** the Client warrants the lawfulness of providing Personal Data to Blömer and shall comply with all legal obligations under the applicable privacy laws and regulations ("Applicable Privacy Laws"). This includes the obligation to inform data subjects about the provision of their Personal Data to Blömer and its processing under the Agreement. By providing Personal Data to Blömer, the Client confirms that both the disclosure of such Personal Data and any instruction to Blömer to process it are in accordance with Applicable Privacy Laws and the Client's internal privacy policy.
- 8.4. **Purpose of processing:** Blömer may process Personal Data related to or provided by the Client for the following purposes: (i) to perform the Services, (ii) to comply with legal obligations or applicable professional or regulatory rules, (iii) to support service delivery to the Client, (iv) in connection with establishing or defending legal claims, or (v) to contact the Client or individuals working for or on behalf of the Client with information and services from Blömer and/or third parties.
- 8.5. **Processing:** the processing of Personal Data by Blömer for the purposes described in Article 8.4. shall take place in accordance with Applicable Privacy Laws. Blömer may share Personal Data with members of the Team and with third parties it engages in connection with the Services. Personal Data will only be shared to the extent necessary and in compliance with Applicable Privacy Laws.
- 8.6. **Transfer outside the EEA:** Blömer may transfer Personal Data to countries outside the EEA for the purposes described in this article, provided the recipient ensures an adequate level of data protection under applicable privacy laws. If this involves a restricted transfer from the EEA, the following terms shall apply between the Parties, provided no alternative transfer mechanism as defined in Article 8.7. applies. Since Blömer is not established in a third country and acts as a data exporter with respect to Restricted Transfers from the EEA, it will enter into the EU Standard Contractual Clauses with any Sub-processors located in third countries who act as data importers, and it will carry out such transfers in accordance with those clauses.
- 8.7. **Alternative transfer mechanisms:** If Blömer adopts an alternative solution to the EU Standard Contractual Clauses that complies with applicable privacy laws and enables the lawful transfer of personal data in the context of a restricted transfer from the EEA, Blömer will inform the Client in writing, and the alternative mechanism will replace the EU Standard Contractual Clauses.

- 8.8. **Security measures:** Blömer has implemented technical and organisational measures to protect Personal Data. The Client has reviewed these measures and agrees that, taking into account the risks associated with processing, they provide an appropriate level of protection for the processing of Personal Data. Blömer may update these measures from time to time, provided such updates do not result in a lower level of protection for the Personal Data. The Client is responsible for implementing appropriate technical and organisational measures to secure the processing of Personal Data on its own hardware, systems or facilities.
- 8.9. **Notification obligations:** where the Personal Data concerned has been provided by the Client, Blömer will inform the Client if (i) it receives a data subject request, (ii) it receives a complaint or claim relating to the processing of Personal Data, or (iii) it is required to make a notification under Articles 33 or 34 of the General Data Protection Regulation (GDPR).
- 8.10. **Client's obligation:** if requested by Blömer, the Client shall provide all necessary cooperation and information without undue delay to enable compliance with Applicable Privacy Laws, including assistance in responding to data subject requests and in relation to any personal data breaches.
- 8.11. **Sub-processors:** Blömer may engage Sub-Processors to assist in the execution of the Services. Blömer shall ensure that appropriate contractual safeguards are in place with such Sub-Processors to ensure the careful processing of Personal Data in accordance with Applicable Privacy Laws.
- 8.12. **Blömer as a processor:** where Blömer acts as a processor and the Client as a controller within the meaning of the GDPR, the following provisions apply in addition to Article 8:
- (a) Blömer shall process the Personal Data solely based on the Client's written instructions and for the execution of the Services under the Agreement, unless a legal obligation or applicable conduct and/or professional rule requires otherwise. In such a case, Blömer shall inform the Client in advance, unless the law or rule prohibits such notification.
  - (b) Blömer shall treat all Personal Data provided or made accessible by or on behalf of the Client as confidential and shall ensure that any individuals authorised to process such data are bound by the same duty of confidentiality.
  - (c) Blömer shall provide the Client with all reasonably expected assistance in fulfilling its obligations regarding (i) responses to data subject rights requests and (ii) compliance with Articles 32 to 36 of the GDPR. The Client shall bear any costs incurred by Blömer in providing such assistance.
  - (d) Blömer shall notify the Client without undue delay upon becoming aware of a Personal Data breach as defined under the GDPR. The Client must provide Blömer, in advance of using the Digital Service, with an email address for the purpose of such notifications.

- (e) At the end of the Services, the Client must, within two weeks, request Blömer to either return or delete the personal data. If no such request is made, Blömer is entitled to permanently delete the Personal Data, including any copies.
- (f) The Client may, at reasonable intervals and following prior consultation, verify Blömer's compliance with the obligations set out in this article (i) by receiving access to information that Blömer deems reasonably necessary, and/or (ii) by carrying out audits directly or via a jointly appointed third party. Blömer reserves the right to impose reasonable conditions on such audits and may charge the Client for any associated costs.

The provisions of Article 8, in particular this paragraph 12, together with the confirmation of engagement, constitute the data processing agreement as referred to in the GDPR, which forms an integral part of the Agreement.

8.13. **Retention:** Blömer retains personal data for as long as necessary for the purpose for which it was collected. Personal data processed in the context of the Services is, in principle, retained for a period of 7 or 10 years, depending on the type of service provided. However, it may be necessary to retain personal data for a more extended period in order to comply with legal, regulatory, internal business or policy obligations, or if required in the context of (preparation for) legal proceedings or disputes.

8.14. **Indemnification:** the Client indemnifies Blömer against claims from third parties, including supervisory authorities, to the extent such claims are the direct result of incorrect processing or inadequate provision of information to data subjects by the Client. The Client is liable to reimburse Blömer for any administrative fine imposed by a supervisory authority, insofar as that fine or any resulting damage arises from an attributable failure by the Client to fulfil its obligations.

## 9. INTELLECTUAL PROPERTY

9.1. **IP rights:** all intellectual property rights ("IP Rights") to everything Blömer uses or has used, develops or has developed, and/or makes available or has made available in connection with the performance of the Agreement belong to Blömer or its licensors. Nothing in the Agreement or these Terms and Conditions shall be construed as a transfer of IP Rights, unless expressly agreed otherwise in writing.

9.2. **Works:** the Client is expressly prohibited from reproducing, disclosing, or exploiting – whether or not through third parties – any works subject to the IP Rights of Blömer or its licensors ("Works"), including but not limited to: computer programmes (including the Software), system designs, methodologies, advice, (model) contracts, trademarks and logos, and other intellectual creations of Blömer, all in the broadest sense of the word.

9.3. **Right of use:** where necessary for the performance of the Agreement, Blömer may grant the Client a right of use in respect of its IP rights. This right of use shall automatically terminate upon termination of the Agreement, in which case Blömer shall not be obliged to pay the Client any compensation, unless otherwise agreed in writing. Upon termination of the right of use, the Client must cease and refrain from any

further use of the IP rights. The Client must return any physical items containing IP Rights to Blömer and remove any installed software or programmes from its systems.

- 9.4. **Technical measures:** Blömer has the right to implement technical measures to protect its own rights or those of its licensors. The Client is expressly prohibited from removing or circumventing such measures.
- 9.5. **Ownership notices:** the removal of any copyright notices, logos, trademarks or any other ownership indicators of Blömer or its licensors is not permitted.
- 9.6. **Results of the Services:** the Client may not disclose (parts of) the results of the Services or related tools to third parties without Blömer's prior written consent, except for the purpose of obtaining an expert opinion on Blömer's Services. In such cases, the Client shall impose the obligations under this article on any third parties it engages. In the event of a breach of this article, the Client shall owe Blömer an immediately payable penalty of €25,000, without prejudice to Blömer's right to claim additional damage and/or to demand performance of the Agreement.

## 10. ARTIFICIAL INTELLIGENCE

- 10.1. **AI Systems:** Blömer is entitled to use AI Systems in performing the Engagement. It shall ensure that the use of such AI Systems complies with the obligations set out in the Artificial Intelligence Regulation.<sup>1</sup> Data, including personal data, shall be processed only through an AI system if such processing is reasonably necessary for the performance of the Engagement. Blömer is responsible for selecting the AI Systems used in the course of the Services and shall, upon the Client's request, provide an overview of the AI Systems utilised.
- 10.2. The Client is not permitted to input or use the results of the Services in AI Systems in any way that would cause such systems to be trained on that content.

## 11. FORCE MAJEURE

- 11.1. **No attributable cause:** if Blömer is unable to fulfil its obligations under the Agreement, or to do so on time or properly, due to a reason not attributable to it – including, but not limited to: employee illness, disruptions in its computer network, Software and/or Hosting Environment, or other interruptions to the normal course of business within its organization (also as a result of, for example, an epidemic or pandemic) – such obligations shall be suspended until the moment Blömer can fulfil them in the agreed manner.
- 11.2. **Termination:** in the event of a force majeure situation as referred to in the first paragraph, both the Client and Blömer shall have the right to terminate the Agreement, in whole or in part, by giving written notice with immediate effect,

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<sup>1</sup> Regulation (EU) 2024/1689 of the European Parliament and of the Council of 13 June 2024 laying down harmonised rules on artificial intelligence and amending Regulations (EC) No 300/2008, (EU) No 167/2013, (EU) No 168/2013, (EU) 2018/858, (EU) 2018/1139 and (EU) 2019/2144, and Directives 2014/90/EU, (EU) 2016/797 and (EU) 2020/1828 (Artificial Intelligence Act) (Text with EEA relevance).

provided that at least 14 days have passed since the force majeure event arose, and without any entitlement to compensation.

- 11.3. **Partial performance:** to the extent that Blömer has, at the time of the force majeure event, already partially performed its obligations under the Agreement or can do so, it shall be entitled to invoice the completed or performable part separately. The Client shall be obliged to pay such invoice.

## 12. FEES AND EXPENSES

- 12.1. **Advance payment:** Blömer is entitled, both before commencement and during the performance of the Services, to suspend execution of the Services until the Client has paid an advance, reasonably determined by Blömer, or has provided security for such payment. Any advance paid by the Client will, in principle, be set off against the final invoice.
- 12.2. **Deviations:** the amount invoiced by Blömer may differ from previous estimates and/or quotations.
- 12.3. **Fee:** Blömer's fee is not contingent on the outcome of the Services and is payable as the Services are performed for the benefit of the Client.
- 12.4. The fee may consist of a fixed amount per Engagement and/or be calculated based on Blömer's hourly rates. In addition to the fee, expenses incurred by Blömer and invoices from third parties engaged by Blömer will be charged to the Client. All rates are exclusive of VAT and any other government-imposed levies.
- 12.5. If a fixed fee has been agreed for an Engagement, Blömer is entitled to charge additional hourly rates if and to the extent that the Services exceed the scope of the original Engagement. The Client shall also be liable for such additional fees.
- 12.6. **Rates:** if, after conclusion of the Agreement but before completion of the Engagement, wages and/or prices change, Blömer is entitled to adjust the agreed rates accordingly, unless otherwise agreed with the Client. The same applies to the annual price indexation of Blömer's hourly rates and agreed fees.
- 12.7. **Invoicing:** Blömer's fee, where applicable increased by disbursements and invoices from third parties, and including any relevant VAT, shall be invoiced to the Client monthly, quarterly, annually, or immediately after completion of the Services, in accordance with the confirmation of engagement.

## 13. PAYMENT

- 13.1. **Payment term:** the Client must pay the invoice within 14 days of the invoice date, in euros, by bank transfer to an account designated by Blömer. Insofar as the payment relates to the Services, it must be made without any right to discount or set-off. Payments may only be made via bank transfer.
- 13.2. **Default:** if the Client fails to pay within the term specified in paragraph 1 or within any other agreed term, they shall be in default by operation of law. In such case, Blömer is entitled, without any further demand or notice of default being required, to charge

statutory (commercial) interest on the invoiced amount from the due date until the date of full payment, without prejudice to any other rights of Blömer. If the Client uses Digital Services, they will also lose the right to use it, and Blömer will be entitled to deactivate access to and use of the Digital Service remotely.

- 13.3. **Collection costs:** all costs arising from judicial or extrajudicial collection of the claim shall be borne by the Client, even where these exceed any court-awarded legal costs. Extrajudicial collection costs shall be at least 15% of the unpaid amount, with a minimum of €250.
- 13.4. **(Additional) security:** if, in Blömer's opinion, the Client's financial position or payment behaviour gives cause to do so, Blömer is entitled to require the Client to provide (additional) security in a form to be determined by Blömer. If the Client fails to provide the required security, Blömer is entitled, without prejudice to its other rights, to suspend further performance of the Agreement with immediate effect. In such case, all amounts owed by the Client to Blömer, on any basis whatsoever, become immediately due and payable.
- 13.5. **Joint Engagement:** in the event of a jointly issued Engagement, or if Services have been provided to legal or natural persons affiliated with the Client, all such Clients or affiliated persons shall be jointly and severally liable for payment of the invoice amount, as well as any interest and costs due.

## 14. COMPLAINTS

- 14.1. **Term:** any complaint regarding the Services performed and/or the invoice amount must be submitted to Blömer in writing within 30 days of the date on which the relevant documents or information were sent, or within 30 days of discovering the defect, provided the Client can demonstrate that the defect could not reasonably have been discovered earlier. The complaint must include a detailed description of its nature and grounds. If the complaint is not submitted on time, the Client forfeits all rights relating to the complaint.
- 14.2. **No suspension of payment obligation:** complaints as referred to in the first paragraph do not suspend the Client's payment obligation, unless and to the extent that Blömer has explicitly and unconditionally acknowledged the complaint as justified.
- 14.3. **Investigation of complaint:** Blömer must be given the opportunity to investigate the Client's complaint.
- 14.4. **Consequences:** if a complaint is found to be justified, Blömer may adjust the invoiced fee, correct or reperform the rejected Services at no additional cost, or cease further performance of the Services, in whole or in part, in return for a proportional refund of the fee already paid by the Client.

## 15. TERMINATION AND CANCELLATION

- 15.1. **Termination:** either Party may terminate the Engagement by giving written notice, subject to a reasonable notice period, which shall be at least 30 days. If the Client provides such notice, the Client shall compensate Blömer for any damage and costs it

incurs. Such damage and costs shall include, but are not limited to, any expenses incurred and investments made by Blömer in connection with the Agreement and the (future) Services, as well as loss of capacity.

- 15.2. **Termination for cause:** either Party may terminate the Agreement, in whole or in part, with immediate effect by written notice and without notice of default or judicial intervention if (i) the other Party fails to fulfil a material obligation under the Agreement and is in default, (ii) the other Party is unable to pay its debts, whether temporarily or permanently, (iii) a request for suspension of payments or bankruptcy has been filed or granted in respect of the other Party, or (iv) the other Party's business is liquidated or ceases operations.
- 15.3. Blömer is entitled to terminate the Agreement, in whole or in part, with immediate effect by written notice and without notice of default or judicial intervention, without being liable for damage – subject to Article 17 – if, in Blömer's opinion (i) unforeseen circumstances arise, (ii) circumstances arise that prevent Blömer from performing the Services in compliance with applicable professional and conduct rules or with legal and/or regulatory requirements, or (iii) there is a risk of harm to the integrity and/or reputation of Blömer. This includes, but is not limited to, situations in which the Client, or an affiliated (legal) entity, is suspected of or has committed a criminal offence or economic crime.
- 15.4. **Consequences:** in the event of termination or cancellation under this article, Blömer retains the right to payment of invoices for Services already performed and, where agreed, Services yet to be performed. The Client's payment obligation for invoices relating to Services already performed shall become immediately due and payable upon termination of the Agreement.
- 15.5. If Blömer terminates or cancels the Agreement prematurely, the Client shall be entitled to Blömer's cooperation in the transfer of Services to third parties, subject to Blömer's standard rates, unless the facts and circumstances giving rise to the termination or cancellation are attributable to the Client.
- 15.6. **Exit arrangement:** in the event of termination or cancellation of the Agreement, the Parties shall consult regarding the termination of the Digital Service, the schedule for transitioning services to the Client or a successor service provider, and the transfer of the Client's data and information. Blömer shall not be liable for any damage resulting from such transition. If the Digital Service is terminated before the transfer of the Client's data and information has taken place, Blömer shall be entitled to charge the Client reasonable costs for storing the data.
16. **RIGHT OF SUSPENSION**
- 16.1. Blömer is entitled to suspend the fulfilment of all its obligations, including the delivery of documents or other items to the Client or third parties, until all due and payable claims against the Client have been fully settled. Blömer may only refuse to deliver documents after a careful balancing of interests has taken place.

17. **LIABILITY**

- 17.1. Blömer is only liable if the Client demonstrates that it has suffered damage due to a material error by Blömer that would have been avoided through due care. Blömer is not liable, among other things, for:
- (a) damage suffered by the Client or third parties as a result of the provision of no, incorrect or incomplete information, data or documents by the Client to Blömer, or because these were not provided on time, or otherwise resulting from an act or omission by the Client;
  - (b) damage incurred by the Client as a result of Blömer's compliance with applicable professional and conduct rules and/or applicable (international) laws and regulations;
  - (c) damage arising from or related to non-compliance with these Terms and Conditions by the Client or actions contrary to Applicable Privacy Laws by the Client;
  - (d) any damage resulting from the (temporary) unavailability of Digital Services as referred to in Articles 6.11. and 6.17. of the Terms and Conditions;
  - (e) any damage resulting from the situation where the Client's data is corrupted or lost.
- 17.2. **(In)direct damage:** Blömer is only liable to the Client for direct damage that is the direct result of an attributable failure (or series of related failures) in the performance of the Engagement. Blömer's liability for indirect damage (including but not limited to loss of profit, missed savings or business interruption) is excluded.
- 17.3. **Limitation of liability:** Blömer's liability is, in any event, limited to the amount of the fee invoiced and paid for the specific Services carried out under the Engagement from which the liability arises. If the Engagement is a continuing agreement with a duration of more than one year, the total liability under the Engagement is limited to the amount of the fee invoiced in the past twelve months for the specific Services performed under the Engagement from which the liability arises. In all cases, liability is limited to the amount paid out by Blömer's professional liability insurer in the matter concerned. This limitation applies equally in the event of liability to multiple Clients; Blömer shall not be liable to pay more in total than the applicable maximum set out above.
- 17.4. **Third parties:** Blömer will exercise due care when engaging third parties but is not liable for any errors or shortcomings on their part. The limitations of liability in these Terms and Conditions also apply to individuals in the Team, both individually and collectively. These individuals may invoke these provisions directly against the Client. These individuals may also invoke these provisions directly against the Client.
- 17.5. **Access to and use of Digital Service:** Blömer is not responsible for Incidents or otherwise for disruptions or errors in access to or use of the Digital Service, or for the unavailability of the Digital Service due to malfunctions or errors in the Client's IT equipment, software or data communication systems, or those used by third parties engaged by the Client. Blömer is likewise not responsible for restoring data lost due to incidents, defects or any other cause. Any damage or costs incurred by the Client arising from or related to the situations referred to in this paragraph 17.4 shall be borne by the Client.

- 17.6. **Use of electronic means:** The Parties shall not be liable to each other for any damage arising for either or both of them as a result of the use of electronic means of communication, networks, applications, electronic storage or other systems, including – but not limited to – damage caused by non-delivery or delay in the delivery of electronic communications, omissions, corruption, interception or manipulation of electronic communications by third parties or by software/equipment used for sending, receiving or processing such communications, the transmission of viruses, or the failure or malfunction of telecommunications networks or other facilities required for electronic communication. This also applies to Blömer's contact with third parties. Blömer accepts no liability for damage arising from or related to the electronic transmission or digital filing of (electronic) annual accounts with the Chamber of Commerce.
- 17.7. **Transport or shipment:** Blömer is not liable for damage to or loss of documents during transport or postal delivery, regardless of whether this is arranged by or on behalf of the Client, Blömer or third parties.
- 17.8. **Login Credentials:** the Client is responsible for use of Login Credentials by Users and is liable to Blömer for any damage arising from use contrary to these Terms and Conditions.
- 17.9. **Exclusively of claim:** the Client may only exercise any rights of claim or recourse in connection with the Services or this Agreement against Blömer and not against third parties, including shareholders, directors, officers, partners or employees of Blömer.
- 17.10. **Damage mitigation:** Blömer has the right, at all times and where possible, to remedy or mitigate the Client's damage by repairing or correcting the defective product or advice. The Client is obliged to take appropriate measures to minimise damage.
- 17.11. **Contractual and non-contractual liability:** the provisions of this article apply to both contractual and non-contractual liability of Blömer towards the Client.
- 17.12. **Exceptions:** The limitations laid down in this article do not apply to damage caused by intent or deliberate recklessness by Blömer's senior management, or where such limitations are prohibited under applicable professional regulations.

## 18. INDEMNIFICATION

- 18.1. The Client indemnifies Blömer against all claims by third parties, including but not limited to shareholders, directors, supervisory board members and employees of the Client, as well as affiliated legal entities, companies and others involved in the Client's organisation, which are directly or indirectly related to the performance of the Engagement. The Client indemnifies Blömer explicitly against claims from third parties for damage caused by the Client having provided incorrect or incomplete information to Blömer, unless the Client proves that the damage is unrelated to any culpable act or omission on its part or was caused by intent or gross negligence on the part of Blömer. This indemnity includes all damage and (legal) costs incurred by Blömer in connection with such a claim. The above does not apply to statutory audit engagements as referred to in Article 2:393 of the Dutch Civil Code.

18.2. In particular, and without limitation, the Client indemnifies Blömer, subject to Article 18.1, against:

- (a) any claims by third parties relating to their use of the Digital Service by the Client and Users, including but not limited to claims based on alleged infringement of third-party intellectual property rights resulting from the storage of the Client's data in the Hosting Environment;
- (b) all claims by third parties arising from or related to the Client's non-compliance with applicable privacy legislation.
- (c) The Client indemnifies the Client against any claims by third parties in the event Blömer is required by law and/or applicable professional rules to return the Engagement and/or to cooperate with government authorities lawfully entitled to receive, whether upon request or unsolicited, information obtained by Blömer from the Client or third parties in the course of the Engagement.

## 19. **ELECTRONIC COMMUNICATION**

- 19.1. During the performance of the Engagement, the Client and Blömer may communicate by electronic means and/or make use of electronic storage (such as Digital Services). Unless expressly agreed otherwise in writing, the Parties may assume that the sending of correctly addressed email messages (including emails sent over the internet) and voicemail messages, regardless of whether they contain Confidential Information or Engagement-related data, is mutually accepted. The same applies to other communication methods used or accepted by the receiving Party.
- 19.2. Data extracts from the sender's computer systems shall constitute conclusive evidence of the content of any electronic communication sent by the sender, until proven otherwise by the recipient.

## 20. **EXPIRATION TERM**

- 20.1. Unless otherwise provided in these Terms and Conditions, any claims or other rights of the Client against Blömer in connection with the performance of the Services shall expire after one year.
- 20.2. The one-year period referred to in paragraph 1 shall commence from the moment the Client became aware, or could reasonably have been aware, of the existence of such claims or rights.
- 20.3. This expiration term does not affect the Client's ability to complain to the relevant authority or authorities.

## 21. **NON-SOLICITATION**

- 21.1. During the performance of the Engagement and for a period of one year following its termination, the Client shall not hire or approach any employees who are or have been involved in the performance of the Engagement to enter into employment with the Client – whether on a temporary or permanent basis, directly or indirectly – or to perform work for the Client in any capacity, whether as an employee or otherwise. Any

breach of this provision shall result in an immediately payable penalty, without judicial intervention, equal to three months' gross salary of the employee(s) concerned.

**22. WAIVER OF RIGHTS**

- 22.1. Failure to enforce any right or power immediately shall not affect or limit Blömer's rights or powers under the Engagement. A waiver of any provision or condition under the Engagement shall only be valid if expressly made in writing.

**23. GOVERNING LAW AND JURISDICTION**

- 23.1. All Engagements and negotiations between the Parties shall be governed by Dutch law.
- 23.2. Disputes relating to Engagements between the Parties shall, in the first instance, be submitted exclusively to the competent court in the district of Midden-Nederland (Central Netherlands).