
General Terms and Conditions of Habermehl – 2026 version

Version of 17 September 2026. Contractor: Habermehl, established in Hilversum, being a general partnership (maatschap), also trading under the name Maatschap Habermehl.

Article 1 – General

1.1 In these general terms and conditions the following terms shall have the following meanings:

- Client: the party giving the engagement;
- Contractor: Habermehl, established in Hilversum, being a general partnership (maatschap), also trading under the name Maatschap Habermehl;
- Engagement or Agreement: the contract for services under which the Contractor undertakes towards the Client to perform certain work.

1.2 All Engagements are accepted and performed exclusively by the Contractor, to the exclusion of Sections 7:404 and 7:407(2) of the Dutch Civil Code, regardless of whether the Client granted the Engagement expressly or implicitly with a view to its performance by a specific person or persons.

1.3 All provisions of these general terms and conditions are also made for the benefit of all those who work for the Contractor in connection with the performance of the Engagement. They may invoke these provisions against the Client.

Article 2 – Applicability

2.1 These general terms and conditions apply to all Engagements or Agreements between the Client and the Contractor, and their respective successors, as well as to all agreements arising from or connected with them, and to all offers and/or quotations made by the Contractor.

2.2 The applicability of any general terms and conditions of the Client is expressly rejected by the Contractor.

2.3 Terms deviating from these terms and conditions shall only apply if and to the extent that the Contractor has confirmed them expressly and in writing to the Client.

2.4 If any provision forming part of these general terms and conditions or of the agreement is or becomes void, the remainder of the agreement shall as far as possible remain in force, and the relevant provision shall without delay be replaced, in consultation between the parties, by a provision that most closely reflects the purport of the original provision.

Article 3 – Formation of the Agreement

3.1 The Agreement is formed at the moment the engagement confirmation letter, signed by both the Contractor and the Client, is received back by the Contractor. The engagement confirmation letter is based on the information provided by the Client to the Contractor at that time. The engagement confirmation letter is deemed to reflect the Agreement correctly and completely.

3.2 If the Engagement was given orally, or if the signed engagement confirmation letter has not (yet) been received back, the Engagement is deemed to have been formed subject to these general terms

and conditions at the moment the Contractor, at the Client's request, commences performance of the Engagement.

Article 4 – Data and information

4.1 The Client shall provide all data and information requested by the Contractor, as well as the data and information which the Client could reasonably know the Contractor needs for the correct performance of the Engagement, (a) in a timely manner, (b) in the form desired by the Contractor, and (c) in the manner desired by the Contractor.

4.2 The Client warrants the accuracy, completeness, reliability and lawfulness of the data and information provided by or on behalf of the Client to the Contractor, including where such data is provided via or originates from third parties, unless the nature of the Engagement dictates otherwise.

4.3 The Client shall inform the Contractor without delay of facts and circumstances that may be relevant in connection with the performance of the Engagement.

4.4 The Contractor is entitled to suspend performance of the Engagement until the Client has fulfilled the obligations referred to in the first, second and third paragraphs.

4.5 Additional costs, additional hours, and any other loss incurred by the Contractor as a result of the Client's failure to fulfil the obligations referred to in the first, second or third paragraphs shall be for the account and at the risk of the Client.

4.6 At the Client's first request, the Contractor shall return the original documents provided by the Client.

4.7 The Client is responsible for correct compliance with the applicable laws and regulations on the protection of personal data, including providing and making available to the Contractor personal data relating to its staff, clients or third parties, even if such data originates from third parties or is provided by third parties on its instructions. The Contractor cannot be held liable in connection with non-compliance or incorrect compliance by the Client.

Article 5 – Performance of the Engagement

5.1 The Contractor determines the manner in which, and by which person(s), the Engagement is performed, but shall take the Client's expressed wishes into account as far as possible. If, in performing the Engagement, the Contractor wishes to engage third parties at the Client's expense, it shall only do so with the Client's approval.

5.2 The Contractor shall perform the work to the best of its ability and as a careful and diligent professional; however, the Contractor cannot guarantee that any intended result will be achieved.

5.3 The Engagement is performed in compliance with the applicable (professional) rules and regulations and whatever is required by or pursuant to the law. The Client shall at all times fully cooperate with the obligations that arise for the Contractor as a result.

5.4 The Client is aware that, pursuant to the Dutch Anti-Money Laundering and Anti-Terrorist Financing Act (Wet ter voorkoming van witwassen en financieren van terrorisme, "Wwft"), the Contractor:

- may be required to investigate the identity of the Client and/or client;

- may be required to report certain transactions to the authorities designated for that purpose by the government.

5.5 “(Professional) rules and regulations” means in any event the Rules of Professional Conduct (Reglement Beroepsuitoefening) and the Special Code of Conduct (Bijzondere Gedragscode) of the Netherlands Order of Tax Advisers (De Nederlandse Orde van Belastingadviseurs, “NOB”).

5.6 The Contractor excludes all liability for loss arising as a result of the Contractor's compliance with the laws and (professional) rules and regulations applicable to it.

5.7 The Contractor shall maintain a working file in respect of the Engagement containing copies of relevant documents, which shall remain the Contractor's property.

5.8 During the performance of the Engagement, the Client and the Contractor may, at the request of either of them, communicate with each other by e-mail. The Client and the Contractor shall not be liable to each other for loss arising from the use of e-mail. Both the Client and the Contractor shall do whatever may reasonably be expected of them to prevent risks such as the spreading of viruses and distortion.

5.9 In the event of doubt about the content and/or transmission of electronic mail, the data extracts from the Contractor's computer systems shall be decisive.

Article 6 – Time limits

6.1 Time limits within which work is to be completed are only strict deadlines if this has been agreed in writing.

6.2 If the Client owes an advance payment, or must make available data and information required for the performance of the Engagement, the period within which the work is to be completed shall not commence until the payment has been received in full by the Contractor, or the data and information have been made fully available to the Contractor, as applicable.

6.3 The agreement cannot be terminated by the Client on account of exceeding a time limit – unless it is established that performance is permanently impossible – until the Client, after expiry of the agreed time limit, has given the Contractor a reasonable period to still perform the engagement (in full), and the Contractor still fails to perform the engagement, or fails to perform it in full, within that period.

Article 7 – Termination

7.1 The Agreement is entered into for an indefinite period, unless it follows from the content, nature or purport of the Engagement given that it was entered into for a definite period.

7.2 The Client and the Contractor may terminate the Agreement (prematurely) at any time, subject to a reasonable notice period, unless reasonableness and fairness preclude termination, or termination on such notice. Termination shall be communicated in writing to the other party.

7.3 The Agreement may be terminated (prematurely) by registered letter by either the Contractor or the Client without observing a notice period if the other party is unable to pay its debts, or if a receiver, administrator or liquidator has been appointed, the other party enters into a debt restructuring arrangement, or ceases its activities for any other reason, or if the other party reasonably considers it likely that any of the aforementioned circumstances will arise on the part of the first party, or if a situation has arisen that justifies immediate termination in the interest of the terminating party.

7.4 In all cases of (premature) termination, the Contractor retains its claim to payment of the fee notes for work performed by it up to that point, whereby the Client shall be provided, under reservation, with the provisional results of the work performed up to that point.

7.5 If the Agreement is terminated (prematurely) by the Client, the Contractor is entitled to compensation for the loss of billable capacity arising on its part and which can reasonably be substantiated, as well as for additional costs which the Contractor has reasonably had to incur, or must incur, as a result of the premature termination of the Agreement (such as, among other things, costs relating to any subcontracting), unless the termination is based on facts and circumstances attributable to the Contractor.

7.6 If the Agreement is terminated (prematurely) by the Contractor, the Client is entitled to the Contractor's cooperation in transferring the work to third parties, unless the termination is based on facts and circumstances attributable to the Client.

7.7 To the extent that the transfer of the work entails additional costs for the Contractor, these shall be charged to the Client.

7.8 Upon termination of the Agreement, each party shall promptly hand over to the other party all goods, items and documents in its possession that are owned by the other party.

Article 8 – Intellectual property rights

8.1 All rights relating to work product developed or used by the Contractor in performing the engagement, including advice, methods, (model) contracts, systems, system designs and computer programs, shall vest in the Contractor, insofar as these do not already vest in third parties.

8.2 Save with the Contractor's express prior written consent, the Client is not permitted to reproduce, disclose or exploit such work product or its recording on data carriers, whether or not together with or through the engagement of third parties, without prejudice to the provisions of Article 9.3.

Article 9 – Confidentiality

9.1 The Contractor is obliged to keep confidential, vis-à-vis third parties not involved in the performance of the engagement, the data and information provided by or on behalf of the Client. This obligation does not apply insofar as the Contractor is subject to a statutory or professional duty of disclosure, including the obligations arising from the Dutch Anti-Money Laundering and Anti-Terrorist Financing Act (Wwft) and other national or international regulations of similar purport, or insofar as the Client has released the Contractor from the duty of confidentiality.

9.2 The first paragraph does not preclude confidential consultation among colleagues within the Contractor's organisation, insofar as the Contractor considers this necessary for the careful performance of the engagement or for the careful fulfilment of a statutory or professional duty.

9.3 If the Contractor acts on its own behalf in disciplinary, civil, arbitration, administrative or criminal proceedings, it is entitled to use the data and information of which it has become aware in the course of performing the engagement, insofar as these may, in its reasonable judgment, be relevant.

9.4 Save with the Contractor's express prior written consent, the Client is not permitted to disclose the content of advice, opinions or other statements (whether written or not) of the Contractor, or otherwise make them available to third parties, except insofar as this follows directly from the agreement, is done to obtain an expert opinion on the relevant work of the Contractor, the Client is

subject to a statutory or professional duty of disclosure, or the Client acts on its own behalf in disciplinary, civil, arbitration, administrative or criminal proceedings.

9.5 The Contractor is entitled to mention the Client's name, and to mention in broad terms the work performed, to (commercial) relations of the Contractor as an indication of the Client's experience.

Article 10 – Personal data

10.1 In connection with an engagement given by the Client to the Contractor, or in connection with compliance with statutory obligations resting on the Contractor, the Contractor may process personal data relating to the Client and/or persons affiliated with or working for/on behalf of the Client.

10.2 In connection with optimising its services to the Client, and in connection with being able to approach the Client and/or persons working for/on behalf of the Client with information and services of the Contractor and third parties, the Contractor may process personal data.

10.3 The processing of personal data by the Contractor in connection with the activities referred to in the first and second paragraphs shall take place in accordance with the applicable laws and regulations on the protection of personal data.

Article 11 – Fee

11.1 The Client owes the Contractor a fee, as well as reimbursement of costs incurred, in accordance with the Contractor's customary rates, calculation methods and working methods.

11.2 The Contractor is entitled to request an advance payment from the Client.

11.3 If, after the Agreement has been formed but before the Engagement has been fully performed, rate-determining factors such as wages and/or prices change, the Contractor is entitled to adjust the previously agreed rate accordingly.

11.4 All rates are exclusive of VAT and other levies imposed by the government.

Article 12 – Payment

12.1 Payment shall be made without any deduction, discount or set-off, in Dutch currency, by deposit or transfer to the bank account stated on the invoice, within fourteen days of the invoice date. The date of payment is the date on which the amount due is credited to the Contractor's account. Objections to the amount of the invoice do not suspend the Client's payment obligation.

12.2 If the Client has not paid within the period referred to in the first paragraph, or any other period agreed between the parties, the Client shall be in default by operation of law, and the Contractor shall be entitled to charge statutory interest as from that moment.

12.3 If the Client, acting in the exercise of a business or profession, has not paid within the period referred to in the first paragraph, the Client shall be liable for reimbursement of all extrajudicial and judicial (collection) costs incurred by the Contractor, even to the extent that these costs exceed any court order for costs, unless the Contractor is ordered to pay the costs as the losing party.

12.4 If the Client is not acting in the exercise of a business or profession, the Client shall be liable for reimbursement of extrajudicial collection costs up to the maximum amount pursuant to the Dutch Extrajudicial Collection Costs (Fees) Decree (Besluit vergoeding voor buitengerechtelijke

incassokosten). The Client shall owe these extrajudicial collection costs after having been unsuccessfully given notice, while already in default, to pay within fourteen days.

12.5 In the case of an Engagement given jointly, the Clients shall, to the extent the engagement was performed for the joint Clients, be jointly and severally liable for payment of the invoice amount and the interest and costs due.

12.6 The Contractor reserves the right — also during the performance of an engagement, if the Client's financial position or payment behaviour gives cause to do so in the Contractor's judgment — to require the Client to make full or partial advance payment and/or provide security, failing which the Contractor is entitled to suspend performance of its obligations.

Article 13 – Complaints

13.1 A complaint relating to work performed or the invoice amount must, on pain of forfeiture of all claims, be submitted to the Contractor in writing within 30 days of the date of dispatch of the documents or information about which the Client is complaining, or, if the Client demonstrates that it could not reasonably have discovered the defect earlier, within 30 days of discovery of the defect.

13.2 A complaint does not suspend the Client's payment obligation, except insofar as the Contractor has indicated to the Client that it considers the complaint to be justified.

13.3 In the event of a justified complaint, the Contractor may choose between adjusting the fee charged, remedying or redoing the relevant work free of charge, or not performing (or no longer performing) the engagement in whole or in part, against a proportionate refund of the fee already paid by the Client.

Article 14 – Liability

14.1 The Contractor is liable towards the Client only for a shortcoming in the performance of the engagement insofar as the shortcoming consists of a failure to observe the care and expertise that may be relied upon in the performance of the engagement.

14.2 The Contractor's liability for a shortcoming in the performance of the engagement, as well as for a tort caused by the Contractor, is limited to three times the amount that the Client has paid to the Contractor and/or still owes, by the standard set out in Article 11, as a fee (exclusive of VAT) for the work to which the event causing the loss relates or with which it is connected, subject to a maximum of three hundred thousand euros (€300,000).

14.3 The limitation of liability referred to in the preceding paragraph does not apply insofar as the loss is the result of intent or gross negligence on the part of the Contractor.

14.4 The Contractor is, however, not liable for:

- loss incurred by the Client or third parties resulting from the provision of incorrect or incomplete data or information by the Client to the Contractor, or otherwise resulting from an act or omission of the Client;
- loss incurred by the Client or third parties resulting from an act or omission of assistants engaged by the Client or the Contractor (not including the Contractor's employees), including where such assistants are working for an organisation affiliated with the Contractor;
- business, indirect or consequential loss incurred by the Client or third parties.

14.5 If the Client incurs loss consisting of tax interest (belastingrente) charged by the Dutch Tax and Customs Administration (Belastingdienst), the Contractor's liability for that loss is limited to the fee (exclusive of VAT) charged by the Contractor to the Client for preparing the tax return to which the tax interest relates, subject to a maximum of 50% of the tax interest charged. The Contractor is not liable for tax interest amounting to less than €500 per tax year. This paragraph applies without prejudice to the limitation in Article 14.2 and the exclusion in Article 14.3.

14.6 A claim for compensation must be submitted to the Contractor no later than twelve months after the Client discovered the loss, or could reasonably have discovered it, failing which the right to compensation lapses.

14.7 The Client shall indemnify and hold the Contractor harmless against all claims by third parties – including, among others, shareholders, directors, supervisory directors and staff of the Client, as well as affiliated legal entities and businesses and others involved in the Client's organisation – arising from or connected with the Contractor's work for the Client, except insofar as such claims result from intent or gross negligence on the part of the Contractor.

14.8 Without prejudice to Article 1.3, only the Contractor is liable for a shortcoming in the performance of the Engagement. Any liability of an individual partner, director, member or person working for or on behalf of the Contractor is excluded.

14.9 The Client is required to notify the Contractor in writing of a shortcoming on the part of the Contractor within 30 days after discovering it, or after it could reasonably have discovered it, failing which the Contractor is not liable for the resulting loss. This notification period does not affect the limitation period referred to in Article 14.6.

Article 15 – Limitation period

Except as otherwise provided in these general terms and conditions, any right of claim of the Client against the Contractor, on whatever ground, in connection with work performed by the Contractor, shall in any event lapse one year after the moment the Client became aware, or could reasonably have become aware, of the existence of such rights.

Article 16 – Governing law and choice of forum

16.1 All agreements between the Client and the Contractor are governed exclusively by Dutch law.

16.2 Unless the parties expressly agree otherwise in writing, all disputes connected with agreements between the Client and the Contractor shall be submitted to the competent court in the place where the Contractor is established.

16.3 Notwithstanding the preceding paragraph, the Client and the Contractor may opt for another method of dispute resolution.