General terms and conditions of Alan & Luca B.V. – Version November 2025

Article 1. DEFINITIONS

The definitions stated below in capital letters have the following meaning in the context of these general terms and conditions:

a. Professional regulations: the professional rules and rules of conduct that govern all accountants due to registration in the accountants' register of the NBA (the Netherlands Institute of Chartered Accountants), tax advisers as a result of registration in the Register Tax advisers (*Register Belastingadviseurs*) and corporate legal advisors because of their membership of the NEVOA professional association are subject to;

b. Documents: all information or data made available by the Client to the Contractor; all data produced or collected by the Contractor in the context of the execution of the Assignment/Agreement; and all other information of any relevance for the execution or completion of the Assignment. The aforesaid information can be stored in tangible or intangible data carriers, whether or not placed with third parties;

c. Employee: a natural person employed by or associated with the Contractor, whether or not on the basis of an employment contract;

d. Module: the Processor Agreement module included in article 19 of these general terms and conditions, which is an integral part of the Assignment / Agreement between the Principal and the Contractor;

e. Assignment / Agreement: the contract for services, by which the Contractor undertakes to the Client to perform certain Work;

f. Client: the natural person or the legal entity that has awarded the Contractor the contract to perform Work;

g. Contractor: the private limited company Alan & Luca B.V. (The Netherlands Chamber of Commerce number: 85295337), operating under the names Alan & Luca B.V. and Van Hek & Lelieveld Kinderopvang, established in Rijswijk with its registered office at (2719 DX) Röntgenlaan 7, Zoetermeer, The Netherlands, that has accepted the Assignment. All Assignments are exclusively accepted and executed by Alan & Luca B.V., not by or because of an individual Employee, not even if a Client explicitly or silently has granted the Assignment with the intention of having it carried out by a particular Employee or particular Employees. The articles 7:404, 7:407 lid 2 and 7:409 of the Dutch Civil Code (BW) are explicitly excluded;

h. Parties: Contractor and Client collectively;

i. Work: all work and actions to be performed
by the Contractor for the Client for which the Assignment was awarded and which the Contractor has accepted, as well as all work and actions arising for the Contractor therefrom.

Article 2. APPLICABILITY

1. These General terms and conditions apply to: all offers, quotations, Assignments, legal relations and Agreements, by whatever name, by which the Contractor binds itself/will bind itself to perform Work for the Client, as well as to all Work arising therefrom for the Contractor. These general terms of conditions also apply to any use of all web pages under the domain names of the Contractor and under all of these domain name other affiliated domain names.

2. Derogations from and additions to the Asssignment and/or these General terms and conditions will be valid only if they have been explicitly agreed in writing, for example in a Contract or order confirmation.

3. If any term or condition in these General terms and conditions differs from a term or condition in the order confirmation, the term or condition included in the order confirmation will take precedence as far as the inconsistency is concerned.

4. These General terms and conditions will also apply to any additional or follow-up assignments or services awarded by the Client to the Contractor.

5. The Contractor explicitly rejects the applicability of the Client's general terms and conditions.

6. Those natural persons and legal entities involved directly or indirectly or in whatever way in the provision of services to the Client by or on behalf of the Contractor, whether or not under an employment contract, may also rely on the contents of and rights under the Agreement and these General terms and conditions.

Article 3. CLIENT DATA

1. The Client will be obliged to make all Documents that the Contractor in his/her opinion requires for the correct execution of the Assignment, available to the Contractor in the required form, in the required manner and in a timely manner and/or within a for Contractor reasonable timeperiod. The Contractor will determine what must be taken to mean by the required form, the required manner, reasonable timeperiod and a timely manner.

2. The Client guarantees the accuracy, the completeness and the reliability of the Documents provided by the Client, also if these originate from third parties, in so far as this does not ensue otherwise from the nature of the Assignment.

3. The Client indemnifies the Contractor against any loss or damage resulting from inaccurate or incomplete Documents.

4. The extra costs incurred by the Contractor and extra hours worked by the Contractor, as well as the further

loss or damage suffered by the Contractor, due to not, not in a timely manner, or not properly providing by the Client of the Documents necessary for the execution of the Work, will be at the Client's risk and expense.

5. In the event of electronic sending by the Contractor of information including, but not limited to tax returns, annual accounts, reports of (and on the orders of) the Client to third parties, the Client will be regarded as the party that signs and sends the information concerned.

6. The Contractor has the right to suspend the execution of the Assignment until the time when the Client has fulfilled the obligations referred to in the first subclause.

7. The Contractor will, upon first request in writing from the Client, return to the Client the original Documents provided by the Client.

8. If the Contractor has provided items to the Client for the performance of the Agreement, the Client is obliged to return these items within fourteen (14) days in their original condition, free of defects and in full. If the Client fails to comply with this obligation, all resulting costs shall be for his account. If, for any reason and after a reminder, the Client still fails to fulfil the aforementioned obligation, the Contractor shall be entitled to recover the resulting damage and costs, including the costs of replacement, from the Client.

Article 4. EXECUTION OF THE ASSIGNMENT

1. The Contractor will execute the Assignment to the best of his/her abilities, judgment and skills, and with due regard to the applicable legislation and (Professional) regulations, always to perform on the basis of (an) best effort obligation(s).

2. The Contractor determines the manner in which the Assignment will be executed and by which Employee(s).

3. If and in so far as required for the proper execution of the Assignment, the Contractor has the right to have

Work executed by a third party to be appointed by the Contractor.

4. The Client shall ensure that all data stated as being required by the Contractor or of which the Client should reasonably understand that such data is necessary for the execution of the Work and/or Assignment, is provided to the Contractor in good time. If the data required for the execution of the Work and/or Assignment has not been provided to the Contractor or has not been provided on time, the Contractor shall be entitled to suspend the performance of the Work and/or Assignment and/or charge the additional costs resulting from the delay to the Client in accordance with the rates normally used.

5. The Contractor shall not be liable for damage of any kind whatsoever if the Contractor has based himself on incorrect and/or incomplete information provided by the Client.

6. If it has been agreed that the Assignment will be executed in stages, the Contractor may suspend the execution of those parts that belong to a following stage until the Client has approved the results of the preceding stage in writing.

7. If the Contractor himself or the third parties engaged by the Contractor perform Work under the terms of the Assignment at the Client's location or a location designated by the Client, the Client shall provide the facilities reasonably desired by those employees free of charge, with due observance of the statutory occupational health and safety standards (*ARBO-normen*). The Client is obliged to take out adequate insurance for the benefit of said employees and/or third parties.

8. More specifically with regard to HR activities performed for the Client in recruitment and selection, the following provisions apply:

4.8.1 If, after buying a fixed-price vacancy package (basic vacancy services or advanced vacancy services) or a No Cure No Pay cooperation agreement), the Client rejects a candidate presented by the Contractor, the Client will not be allowed to hire the relevant candidate nominated by the Contractor for at least two (2) years after the end of the Assignment, nor in any other way directly or indirectly engage said candidate for business purposes, unless the Contractor gives his permission in writing, the Contractor may subject his permission to the payment of a compensation that is his opinion reasonable, in general a reasonable compensation amounting to the agreed fee. In the event of breach of this article, the Client will also owe the Contractor a penalty in the amount of € 15.000,- (in words: fifteen thousand euros) which is not liable to mitigation, without prejudice to any other of the Contractor's claims for compensation.

4.8.2 After the Client has signed the project proposal from the Contractor for a fixed-price vacancy package (basic vacancy services or advanced vacancy services), the Client shall pay the agreed fee in full, even if the Client decides to withdraw the vacancy at any time. The fee is invoiced on the basis of the Contractor's invoicing schedule.

4.8.3 The Client commits to a correct handling of the candidates offered by the Client, under which terms the Client will observe the relevant obligations and guidelines as laid down in the "Job Application Code" *(Sollicitatiecode)* of the Dutch Association for Personnel Management and Organisational Development (*Nederlandse Vereniging voor Personeelsmnagement en Organisatieontwikkeling NVP*).

4.8.4 After the Contractor has presented the curriculum vitae (cv) of one or more candidates to the Client, the Client undertakes to ensure a smooth follow-up of the application procedure, and the Client will in particular contact the relevant candidates within seven (7) days after receipt of the cv's to make an appointment for an initial meeting, unless the Parties agree otherwise in writing. The Client moreover undertakes to complete the procedure within three (3) weeks after receipt of the cv's from the Contractor, meaning that a choice must have been made for a candidate and a written agreement must have been reached with this candidate, unless the Parties agree otherwise in writing. If the

aforementioned part of the procedure has lasted longer than three (3) weeks (for any reason whatsoever), a (favourable) candidate offered by the Contractor who drops out after the first three (3) weeks will be deemed to be a suitable candidate and the Contractor will be entitled to charge the Client compensation for the services provided to the Client if the Contractor is unable to provide a suitable candidate due to the drop-out of this offered candidate and if, in finding another (favourable) candidate for the Client, additional costs have been or are incurred on the part of the Contractor, such as extra work performed and/or due to additional recruitment costs. The terms in this paragraph apply to a fixed price vacancy package (basic vacancy service or advanced vacancy service) and/or a No Cure No Pay cooperation agreement.

4.8.5 Additional work for a fixed price vacancy package (basic vacancy service or advanced vacancy service) resulting from any changes made to the vacancy profile by the Client after signing the profile, will be charged by the Contractor to the Client as customised work on an hourly basis.

4.8.6 In the case that, after the Client has signed the project proposal from the Contractor, candidates should report directly to the Client, they will be referred by the Client to the Contractor in order to go through the agreed application procedure.

4.8.7 The Assignment ends for the fixed price vacancy package (basic vacancy service) after the Contractor has presented cv's to the Client that are consistent with the agreed job profile but in any case no later than two (2) months after the starting day of the recruitment campaign(s), unless the Parties agree otherwise in writing.

4.8.8 The Assignment ends for the advanced package after the Contractor has presented at least one (1) candidate to the Client who meets the agreed job profile.

4.8.9 In the case of customised Work (*maatwerk*), the Assignment ends by mutual agreement by the Parties, unless the Parties agree otherwise in writing.

4.8.10 A fixed price vacancy package (basic vacancy service or advanced vacancy service) cannot be terminated prematurely by the Client.

Article. 5. (PROFESSIONAL) REGULATIONS

1. The Client will provide full cooperation to the obligations ensuing for the Contractor from the applicable (Professional) regulations.

2. The Contractor will take suitable measures for the protection of the personal data and other confidential information originating from the Client. The Contractor will inform the Employees and the third parties to be engaged of the confidential character of the information. The processing by the Contractor will take place in conformity with the applicable (inter)national legislation and (Professional) regulations in the field of the protection of personal data.

3. The Contractor excludes liability for loss or damage sustained by the Client due to the Contractor's compliance with the legislation and (Professional) regulations to which it is subject, which explicitly includes the reporting obligation under the Anti-Money Laundering and Counter-Terrorist Financing Act (Wwft).

4. Parties will impose their obligations on the basis of this article on any third parties to be engaged by them.

Article 6. INTELLECTUAL PROPERTY

1. The execution of the Assignment by the Contractor does not include the transfer of intellectual property rights that are vested in the Contractor. All intellectual property rights arisen during, or ensuing from, the execution of the Assignment belong to the Contractor, unless expressly stated and otherwise agreed upon in writing by the Parties.

2. The Client is expressly prohibited from reproducing, publishing or utilising the products which the Contractor's

intellectual property rights are vested in, or as the case may be the products intellectual property rights are vested in with regard to the use of which the Contractor has acquired the rights of use. This concerns for example (but is not limited to): computer programs, system designs, working methods, advice, (model) contracts, reports, templates, macros, and other intellectual work.

3. The Client indemnifies the Contractor against claims of third parties with regard to intellectual property rights on materials or data provided by the Client, which are used in the performance of the Agreement.

4. If the Client provides the Contractor with data carriers, electronic files and/or software etc., the Client guarantees that this shall not infringe third-party ownership rights or copyrights, and that the data carriers, electronic files or software are free of viruses and defects.

5. In the event of a proposed transfer of intellectual property rights, the Client will provide the necessary Documents to the Contractor. The Contractor will charge a yet to be decided fee for this.

Article 7. FORCE MAJEURE

1. If Parties cannot, not in a timely manner, or not properly fulfil the obligations under the Agreement resulting from force majeure within the meaning of article 75, Book 6 of the Civil Code and/or related case law, the Parties may suspend those obligations until the time when Parties will be able to fulfil these in the agreed manner. In addition to the relevant provisions of the law and related case law, force majeure means in these general terms and conditions all external causes, foreseen or unforeseen, which are beyond the Contractor's control, and which cause the Contractor to be unable to fulfil his obligations. This includes work strikes in the Contractor's company.

2. In the event that the situation occurs as referred to in the first subclause arises

for a period longer than two (2) months, Parties will have the right to terminate the Agreement, wholly or in part, in writing and with immediate effect, without the right to any compensation existing. The Contractor furthermore has the right to invoke force majeure if the circumstance preventing (further) fulfilment occurs after the Contractor should have fulfilled his obligations.

3. If at the occurrence of the force majeure situation the Contractor has already partially fulfilled the agreed obligations, the Contractor will be entitled to in the interim separately invoice the executed Work, and the Client must pay this invoice as if it concerned a separate transaction.

Article 8. FEE AND COSTS

1. The Work executed by the Contractor will be charged to the Client, on the basis of time spent and costs incurred, unless Parties have agreed expressly otherwise such as, for example, payment of a fixed price. The payment of the fee will not be depending on the result of the Work, unless agreed otherwise in writing. The travel time and accommodation costs for the purpose of the Work will be charged separately.

2. If the Contractor agrees a fixed fee or an hourly rate with the Client, the Contractor is nevertheless entitled to increase such fee or rate if the Contractor can demonstrate that, between the moment of the entering in the Agreement and the moment of delivery of the services and/or Work by the Contractor, the rates or prices have changed considerably in respect of, for example, wages and/or other operating costs, the Contractor is entitled to charge such price increases. In any case, the Contractor determines any salary increases and associated price increases each year in January.

3. The Contractor is entitled to adjust and/or index the fees, prices, rates and/or costs as per 1st of January of each year. If the Client is not willing to

agree to the adjustment of the fees, prices, rates and/or costs in question, the Contractor has the right to terminate the Agreement in writing within seven (7) days after the date of the announcement of the adjustment and/or indexation of the fees, prices, rates and/or costs, with effect from the date on which the adjustment(s) would become effective.

4. In addition to the fee, the expenses incurred by the Contractor and the invoices of third parties engaged by the Contractor will be charged to the Client.

5. The Contractor has the right to require an advance payment from the Client. The failure to make the advance payment (in a timely manner) may be a reason for the Contractor to (temporarily) suspend the Work.

6. If after the coming into effect of the Agreement, but before the Assignment is entirely executed, fees or prices are changed, the Contractor will be entitled to adjust the agreed rate accordingly, unless expressly agreed otherwise. If a fixed fee has been agreed, the Contractor shall indicate to what extent the adjustment or supplement to the Assignment and/or Agreement will exceed this fee. If the fee is exceeded, the Client will not reject the amount in excess of the fee on unreasonable grounds.

7. If required by law, the turnover tax (*omzetbelasting*) will be charged separately on all amounts owed by the Client to the Contractor.

Article 9. PAYMENT

1. Payment by the Client of the amounts owed to the Contractor must take place, without the Client having any right to any deduction, reduction, suspension, or setoff, within fourteen (14) days after the invoice date, unless agreed otherwise. The day of payment is the day the amount owed is credited to the account of the Contractor.

2. If the Client has not paid within the period referred to in the first subclause, the Client will be in default by operation of law and the Contractor will be entitled to charge the statutory (commercial) interest from that time.

3. In case of disputes regarding one or more of the amounts owed to the Contractor, the Client is never entitled to set-off the amounts he or she owes the Contractor in other respects to the amounts due. Objections to the amount of the invoice does not suspend the other (payment) obligations the Client may have.

4. If the Client has not paid within the period referred to in the first subclause, the Client will be obliged to pay all judicial and extrajudicial (collection) costs actually incurred by the Contractor. The reimbursement of the costs incurred will not be limited to any order to pay costs determined by the court.

5. In the event of a jointly provided Assignment the Clients will be jointly and severally liable for the payment of the invoice amount and the interest and costs owed.

6. If the financial position or the payment record of the Client gives cause for this in the opinion of the Contractor, or if the Client omits to make an advance payment, or to pay an invoice within the payment term set out for this, the Contractor will be entitled to require that the Client promptly provides (additional) security in a form to be determined by the Contractor. If the Client omits to provide the required security, the Contractor will be entitled, without prejudice to the Contractor's other rights, to immediately suspend further performance of the Agreement, and all that which the Client owes to the Contractor on whatsoever basis, will be immediately due and payable.

7. The Contractor shall be entitled to have the payments made by the Client, first apply to pay the costs, subsequently to pay the (trade)interest still owed, and finally to pay the principal sum and the accrued interest.

Article 10. PERIODS/TERMS

1. If a period/term has been agreed between the Client and the Contractor within which the Assignment must be executed and the Client omits to: (a) make an advance payment - if agreed - or (b) make the necessary Documents

available in a timely manner, completely, in the required form and in the required manner, the Client and the Contractor will enter into consultation regarding a new period/date within which the Assignment must be executed.
2. Periods/terms within which the Work must be completed are only to be deemed to be a final deadline if this has been agreed expressly and in so many words (in writing) between the Client and the Contractor.

Article 11. LIABILITY AND INDEMNITY

1. The Contractor will not be liable for any loss or damage on the part of the Client which arises due to the fact that the Client has provided no, inaccurate or incomplete Documents to the Contractor, or due to the fact that these have not been provided in a timely manner. This also includes the situation in which the Contractor is unable to file the annual report and accounts with the Chamber of Commerce within the statutory period as a result of acts or omissions (on the part) of the Client.
2. The Contractor will not be liable for any indirect loss or damage, such as: lost profit, lost savings, loss due to business interruption and any other consequential loss, or indirect loss or damage, which is the result of no, or not in a timely manner, or unsatisfactory, performance by the Contractor.
3. The liability on the part of the Contractor is limited to compensation of direct loss or damage that is the direct result of (a connected series of) attributable failure(s) in the execution of the Assignment. This liability is limited to the amount which, according to the Contractor's liability insurer, is payable for the case concerned, plus any policy excess for the Contractor under the terms of the insurance. Direct loss or damage is - inter alia - taken to mean: the reasonable costs incurred to establish the cause and extent of the damage; the reasonable costs incurred to ensure that the Contractor's performance complies with the Agreement, and the reasonable costs

incurred for the prevention and limitation of the damage.
4. If, for whatever reason, the liability insurer does not pay out - as referred to in subclause 3 of this article - the liability of the Contractor shall be limited to a maximum of the amount of the fee for the execution of the Agreement in fee charged. If the Assignment concerns a continuing performance contract with a term of more than one (1) year, then the amount referred to above shall be set at once the amount of the fee charged to the Client in the twelve months preceding the damage.
5. A connected series of attributable failures will apply as one single attributable failure.
6. The limitations of liability included in this article do not apply if and in so far as there is intent (*opzet*) or wilful recklessness (*bewuste roekeloosheid*) on the part of the Contractor or its managerial staff ("leidinggevend management").
7. The Client is obliged to take measures to limit loss or damage. The Contractor has the right to remedy or limit loss or damage by means of repairing or improving the executed Work.
8. The Client indemnifies the Contractor against any claims by third parties on account of loss or damage caused due to the fact that the Client has not provided Documents or inaccurate or incomplete Documents to the Contractor.
9. The Client will indemnify the Contractor against any and all claims from third parties (including Employees of the Contractor and third parties engaged by the Contractor) who suffer loss or damage related to the execution of the Assignment, which is the result of the acts or omissions on the part of the Client or is the result of unsafe situations in the Client's company or organisation.
10. The provisions of subclauses 1 up to and including 9 of this article relate to the contractual as well as the non-contractual liability of the Contractor to the Client.

Article 12. TERMINATION

1. The Client and the Contractor may at any time terminate the Agreement (in the interim) with immediate effect without observing a notice period, by means of notice in writing to the other party. If the Agreement terminates before the Assignment is completed, the Client will owe the fee in accordance with the hours stated by the Contractor for Work executed for the benefit of the Client.
2. If the Client terminates the Agreement (in the interim), the Contractor will have the right to: compensation of loss resulting from lower capacity utilisation arisen on its part and to be made plausible by the Contractor; reimbursement of additional costs that the Contractor has already incurred; and costs ensuing from any cancellation of engaged third parties (such as - inter alia - any costs with regard to subcontracting).
3. If the Contractor terminates the Agreement (in the interim), the Client will have the right to cooperation from the Contractor during the transfer of Work to third parties, unless there is intent (*opzet*) or wilful recklessness (*bewuste roekeloosheid*) on the part of the Client as a result of which the Contractor feels compelled to terminate the Agreement. It is conditional to the right of cooperation, as specified in this subclause, that the Client has paid all underlying outstanding advance payments or as the case may be all invoices.

Article 13. RIGHT OF SUSPENSION AND TERMINATION

1. The Contractor will be entitled, after careful balancing of interests, to suspend the fulfilment of his/her obligations, including the handing over of Documents or other items to the Client or third parties, until the time that all due and payable claims against the Client have been paid in full.
2. The first subclause does not apply with regard to Documents of the Client which have not (yet) been processed by the Contractor.

3. The Contractor is in particular entitled to suspend the fulfilment of the obligations or to dissolve the Agreement if:
    a. the Client does not or not fully fulfil the obligations from the Agreement.
    b. after the Agreement has been concluded, the Contractor becomes aware of circumstances giving good reasons to fear that the Client will not fulfil his obligations. If there is/are good reason(s) to fear that the Client will only partially or improperly fulfil his obligations, the suspension is only permitted to the extent it is justified by the shortcoming;
    c. the Client was requested to provide a security for the fulfilment of his obligations under the Agreement at the time the Agreement was concluded and this security is not provided or does not suffice;
    d. the Client has gone bankrupt and/or an application for bankruptcy has been filed, suspension of payment (*surseance van betaling*) or a private debt settlement has been requested, a request for application of a debt restructuring or a receivership order (*onder curatelestelling*) is submitted, discontinues his/her company;
4. The Contractor is moreover entitled to dissolve the Agreement (or to have it dissolved) if circumstances arise which are such that fulfilment of the Agreement is impossible or, according to standards of reasonableness and fairness, can no longer be required or if circumstances arise otherwise which are such that the continued maintenance of the Agreement cannot reasonably be expected.
5. If the Agreement is dissolved, the claims of the Contractor against the Client shall immediately be due and payable. If the Contractor suspends fulfilment of the obligations, he retains his rights under the law and Agreement.
6. The Contractor reserves the right to claim compensation from the Client at all times.

Article 14. EXPIRY PERIOD

In so far as these general terms and conditions do not determine otherwise, rights of claim and other entitlements of the Client on whatsoever basis against the Contractor related to the execution of Work by the Contractor will lapse, in any event after one year from the time when the Client knew about or reasonably could have known about the existence of these rights and entitlements. This period does not concern the possibility to submit a complaint to the authority (authorities) designated for the complaint handling and/or the Disputes Board *(Raad voor Geschillen)*.

Article 15. ELECTRONIC COMMUNICATION AND ELECTRONIC FILING OF THE ANNUAL REPORT AND ACCOUNTS

1. During the execution of the Assignment the Client and the Contractor can communicate with each other by means of electronic resources and/or make use of electronic storage (such as Cloud applications). Unless agreed otherwise in writing, Parties may assume that the sending of correctly addressed fax messages, emails (including emails sent through the internet) and voicemail messages, regardless of whether these contain confidential information or Documents related to the Assignment, will be mutually accepted. The same applies to other means of communication used or accepted by the other party.
2. The Client and the Contractor will not be liable towards each other for loss or damage that might ensue for one or both of them, resulting from the use of electronic means of communication, networks, applications, electronic storage, or other systems, including - but not limited to – loss or damage resulting from non-delivery or delay of delivery of electronic communication, omissions, distortion, interception, or manipulation of electronic communication by third parties or by software/equipment used for sending, receiving or processing of electronic communication, transmission of viruses and the not, or not properly, functioning of the telecommunication

network or other resources required for electronic communication, except to the extent that the loss or damage is the result of intent *(opzet)* or gross negligence *(ernstige verwijtbaarheid)*. The above also applies to the use that the Contractor makes thereof in its contact with third parties.

3. In addition to the previous subclause the Contractor does not accept any liability for any loss or damage arisen due to or related to the electronic sending of (electronic) annual report and accounts and the digital filing thereof with the Chamber of Commerce.
4. The Client as well as the Contractor will do or omit all that can reasonably be expected from each of them to prevent the occurrence of aforesaid risks.
5. The data extracts from the sender's computer system will provide conclusive evidence of (the contents of) the electronic communication sent by the sender until proof to the contrary has been provided by the recipient.
6. The provisions of article 11 accordingly apply.

Article 16. MISCELLANEOUS PROVISIONS

1. If the Contractor executes Work at the Client's location, the Client will guarantee a suitable workplace, which complies with the statutory occupational health and safety standards and other applicable regulations with regard to working conditions. The Client must ensure that the Contractor is in that case provided with office space and other facilities, which in the opinion of the Contractor are necessary or useful for the performance of the Agreement, and which comply with all (statutory) requirements to be set for this. With regard to (computer) facilities made available, the Client is obliged to ensure continuity inter alia by means of adequate back-up, security and virus control procedures. The Contractor will apply virus control procedures when the Contractor makes use of the Client's facilities.
2. The Client will not employ or approach Employees involved in the execution of

the Work, to take up employment with the Client, whether or not temporarily, directly or indirectly, or to execute Work for the benefit of the Client, directly or indirectly, whether or not in salaried employment, during the term of the Agreement or any extension thereof and during 12 months thereafter. In the event of infringement of this article, the Client will each time owe the Contractor an immediately due and payable fine of € 25.000,- (in words: twenty-five thousand euros).

3. The provisions in the Assignment, which must expressly or by their nature remain in force after the end or the termination of the Assignment, will remain in force after the end or termination, including but not limited to, articles 6, 8, 9, 11, 16 sub clause 2 and article 17.

4. The Contractor is entitled to amend these general terms and conditions unilaterally. The Contractor shall notify the Client in writing of any amendment(s).

5. These general terms and conditions have been drawn up in Dutch as well as the English language. In the event of a difference or conflict between the English and the Dutch text, the Dutch text will be binding. `

Article 17. APPLICABLE LAW AND CHOICE OF FORUM

1. The Agreement is governed by Dutch law.

2. All disputes will be resolved by the competent court in the district in which the Contractor is established.

3. The provisions in paragraphs 1 and 2 of this article do not affect the Client's option of submitting a dispute to the Disputes Board *(Raad voor Geschillen)* and/or a complaint to the Contractor itself, the Accountancy Division *(Accountantskamer)* and/or the Disciplinary Committee of the Register of Tax Advisers *(Raad van Tucht van het Register Belastingadviseurs)* (*disciplinary law*) or the Complaints Committee (*right of complaint*).

Article 18. REPAIR CLAUSE

1. If any provisions of these general terms and conditions or of the underlying Assignment/Agreement might be wholly or in part null and void and/or invalid and/or unenforceable as a result of any statutory regulation, judicial decision, or otherwise, this will have no consequences whatsoever for the validity of all other provisions of these general terms and conditions or the underlying Assignment/Agreement.

2. If any provision in the Assignment or any part of the Assignment cannot be relied on in law, the remaining part of the Assignment will remain in full force, always provided that provisions in the part which cannot be relied on will be deemed to have been adjusted in such a manner that reliance thereon will be possible, whereby the intention of Parties with regard to the original provision or original part will remain in existence as much as possible.

Article 19. MODULE PROCESSING AGREEMENT

The terms: Data Subject, Processor, Controller, Processing, Personal Data, Personal Data Breach (Breach), have the same meanings given to them in Article 4 of the General Data Protection Regulation (Regulation (EU)2016/679 and any Dutch implementation legislation, hereinafter jointly: GDPR). This Module Processing Agreement (Module) forms part of the Agreement between Alan & Luca B.V. (whereby it is Processor, or (joint) Controller) and the Client (as (joint) Controller). The (performance of the) Agreement necessarily entails the Processing of Personal Data.

A. Contractor (Processor) processes Personal Data for the Client (Controller)
1. Purpose of the processing of Personal Data
1.1. The Processor will process Personal Data on behalf of the Controller in the context of the Agreement. The Processor will process Personal Data exclusively on the written instructions of, in accordance with the processing purposes and with the means as

determined by or in cooperation with the Controller, unless the Processor must act differently pursuant to applicable laws and regulations. Processing shall take place exclusively within the framework of the Assignment / Agreement, the administration of the bookkeeping and financial administration of the Controller, administering the staff administration of the Controller, sending newsletters, the management of the Client administration of the Controller, and those purposes which are reasonably related to the abovementioned and/or that are determined with consent or in cooperation with, the Processing Responsible, unless Processor is bound by applicable laws and regulations, Processor is obliged to act otherwise. For an overview of the personal data that is processed per service, the Contractor also refers to the privacy privacy statement.

1.2. The Controller warrants the (monitoring of) correctness, completeness and lawfulness of the acquisition and processing of the Personal Data.

2. Obligations of the Processor
2.1.The Processor must observe the conditions set on the basis of the GDPR on its role and the Processing of Personal Data. The Controller will enable the Processor to comply with the GDPR - in particular Article 28 GDPR.

3. Processing and transmission of Personal Data
3.1. The Processor will Process the Personal Data in countries within the European Economic Area or in case of transmission: in accordance with Chapter V GDPR, whereby account will be taken of an adequate level of protection.

4. Use of Sub-processors
4.1. After prior permission from the Controller, the Processor may use a third party (Sub¬-processor) for the Processing of Personal Data. Prior permission from the Controller will be deemed to have been given if no essential change occurs in the manner of, and guarantees for, the Processing of Personal Data. This applies, for example to the Sub-processors who were already being used by the Processor on conclusion of the Agreement. In case of an essential change, the Processor will inform the Controller of the intended (change

of) Sub-processor, to which the Controller can lodge objection, with reasons and on reasonable grounds, as soon as possible, but within 7 days after having been informed to that effect.
4.2. The agreement with the Sub-processor will be governed by Article 28(4) GDPR.

5. Security
5.1.Notwithstanding the Controller's obligations under Articles 32-36 GDPR, the Processor, as it sees fit and in accordance with Article 32 GDPR, will take appropriate technical and organizational measures for the Processing of Personal Data, in order to guarantee a level of security appropriate to the risk, taking account of the risks presented by processing.
5.2.The Controller will inform the Processor immediately of each change to the risks and risk categories of the Personal Data to be processed.

6. Record of processing activities
6.1. If Article 30 GDPR so requires, in accordance with Article 30(2), the processor will keep a written record of processing activities as specified therein.

7. Audit
7.1.On request, the Processor will give the Controller the opportunity once a year to have an audit conducted of compliance with the Processor's obligations under this Module and/or Article 28 GDPR (Audit). All costs of the Audit will be borne by the Controller, unless the audit shows that the Processor has failed attributably to comply with its obligations under this Module.
7.2.The Audit by the Controller - if desired assisted by a certified auditor, subject to the obligation of confidentiality - will take place on an agreed date and at an agreed time and in such a way that the Processor will experience as little nuisance as possible from it. The Processor will receive a copy (unrestricted) of the Audit report. The Audit report is strictly confidential and may be disclosed only after prior explicit permission from the Processor. The Processor and Controller will assess in consultation whether the Processor must make changes in order to comply with the mandatory legislation applicable at the time to the protection of Personal Data and who will bear the costs involved, unless the audit shows that

the Processor has failed attributably to comply with its obligations under this Module.

8. Obligation to notify Personal Data Breaches

8.1. If the Processor is aware that a Data Breach has occurred or is occurring at the Processor or a Sub-processor, it must notify the Controller of the Data Breach without delay, but in any case within 48 hours after the first discovery of it, stating (i) the nature of the Data Breach, where possible mentioning categories and numbers of Data Subjects (ii) the likely consequences of the Data Breach and (iii) the measures the Controller or third parties can take to limit or end the present and future adverse consequences of the Data Breach.

8.2. Reports of Data Breaches are made to the known contact persons in the context of the Agreement; communication to the Processor must in any case take place by using the e-mail address: privacy@alanluca.nl.

9. Assisting the Controller

9.1. If the Controller needs assistance from the Processor in relation to:
 a. the exercise of rights of a Data Subject in accordance with Chapter III GDPR; and/or
 b. compliance with the Controller's obligations under Articles 32-36 GDPR, the Processor will then provide this assistance, in so far as reasonably possible, under the conditions as laid down in the GDPR. If the request for assistance as referred to in Article 9 of this Module entails such high costs and/or workforce that the Processor cannot reasonably be required to bear the costs of this itself, the Controller will then reimburse these costs.

10. Duty of Confidentiality

10.1. The Processor must observe the confidentiality towards third parties of the Personal Data in its possession in the context of this Module, unless an applicable statutory provision, code of conduct or professional code or court order requires it to disclose them, or if this necessarily ensues from the Agreement.

10.2. The Processor will require its staff members and Sub-processors, if any, to observe confidentiality in accordance with article 10.1 of this Module.

11. Term and termination

11.1. This Module will also remain in force after the end of the Agreement, if and for as long as the Controller provides Personal Data. Articles 10-13 of this Module will remain fully applicable after termination of the Agreement. After the Agreement ends, at the Controller's discretion, the Processor will: (i) copy, (ii) erase, (iii) return (whether or not by way of a back-up file) the Personal Data and files received, unless retention or storage is necessary for the Processor pursuant to a statutory obligation (for a specific time).

12. Liability

12.1. The liability regime as agreed by the Parties in the Agreement and/or in articles 11 of the General terms and conditions the Processor apply to this Module in so far as that there has been (i) an intentional act or omission or gross negligence on the part of the Processor or (ii) violation proved to the Controller of an obligation to which the Processor is specifically subject under the GDPR. Liability of the Processor for any consequential loss, including (but not limited to) lost profits, missed income and reputational damage, shall always be excluded. The total amount for which the Processor can be liable to the Controller under this Module and the Agreement together shall also be limited to, and not exceed, the amount paid by the Processor's insurance.

12.2. In case a third party (including: a Data Subject) submits a claim (for compensation) to the Controller in connection with the Processing of Personal Data under this Module ("Third-party Claim"), the Controller must inform the Processor of this immediately and allow full inspection of the facts and documents known to it.

12.3. In its defense against the Third-party Claim, the Controller must always consider the reasonable and legitimate interests of the Processor, and inform the Processor of each procedural action and consult with it about the strategy to be followed. The Controller may only agree to an arrangement, settlement, judgment or other measure relating to a Third-party Claim after prior written permission from the Processor; the Processor will not withhold such permission on unreasonable grounds.

12.4. In case a third party (including: a Data

Subject) submits a claim (for compensation) to the Processor in connection with the Processing of Personal Data under this Module, when asked, the Controller must cooperate in providing relevant data regarding the Processing or otherwise in order to enable the Processor to defend itself adequately against claims (for compensation) of Data Subjects and/or third parties.

13.   Other   provisions
13.1. If the legislation relating to the protection of Personal Data is amended, this Module will be adjusted. This Module is higher in rank than other agreements concluded between the Parties.

B. Contractor (joint Controller) processes Personal Data for the Client (Controller)

If the Contractor and Client together are to be considered Controllers in the context of the Assignment (together: joint Controllers) for Personal Data that are necessary for the correct performance of the Assignment(s) by the Contractor, the joint responsibility of the Contractor will exclusively pertain and be limited to Personal Data that are Processed in the context of performing the Assignment. The Client is joint Controller for these Personal Data and has a (direct) relationship with the Data Subject, therefore all communication with the Data Subject must run exclusively via the Client. Joint Controllers must observe the conditions the GDPR sets on the Processing of Personal Data. Articles 30, 32-36 GDPR apply to the Contractor in the context of Processing of Personal Data during performance of the Assignment. The joint Controllers must reasonably assist each other in relation to the rights of the Data Subject (Chapter III GDPR) and Articles 32-36 GDPR, but the Contractor only has the obligation to provide assistance if this is appropriate and necessary in the context of (performance of) the Assignment. The following articles as included in Section A of this Module Processing Agreement are applicable mutatis mutandis between the joint Controllers: art. 1.2; art. 6; art. 8 - on the understanding that (i) Breaches must be reported to the joint Controller, after which they will jointly assess whether the Breach must be reported to the Dutch Personal Data Authority in accordance with the GDPR, and

after which the Client and Contractor will decide who will make the report in accordance with article 33 GDPR, and (ii) the Client is joint Controller for the Personal Data and has a (direct) relationship with the Data Subject, therefore communication to the Data Subject must always run only via the Client as contact point; art. 10 on the understanding that for "Processor" the "joint Controller" must be read; articles 12.1; articles 12.2 and 12.3 - on the understanding that "Contractor" should be read for Processor, and "Client" should be read for "Controller"; in art. 12.3 "Agreement" should be read for Module; articles 12.4 and 12.5 - on the understanding that "joint Controller" should be read for Processor and "Agreement" should be read for Module; article 13.

C. Processor Agreement with Processor when

Contractor Processes Personal Data as the Sole Data Controller

1. Purpose, scope and nature
If Alan & Luca B.V., as the Data Controller, enters into an agreement with a Processor, this processor agreement also applies. The purpose of this processor agreement is to safeguard the privacy interests of the Client (usually the data subject for the Processor) through a clearly formulated, transparent, and protective agreement.

1.1 The personal data processed by the Data Controller and the Processor is only used for the purpose of the services provided by the Data Controller (including, but not limited to: accounting assignments, tax advice, payroll administration, HR services, and legal support/advice) for which an agreement is entered into with the Processor.

1.2 In its service provision, the Data Controller processes general personal data, such as name and address details, financial data, and identification data.

1.3 The processing by the Processor takes place only as long as the service agreement between the Data Controller and the Processor is in effect.

2.   Restrictions
2.1 The Processor processes personal data only on the written instructions of the Data Controller.

2.2 The Processor will only engage sub-processors if the Data Controller has given written consent. When engaging sub-processors, the Processor will impose the same rights and obligations that arise from this processor agreement.

2.4 The Processor must provide access to the processed personal data upon request of the Data Controller.

3. Duties of the Processor

3.1 The Processor will take appropriate organizational and technical measures to secure the processing. The Data Controller has the right to gain insight into the security measures taken by the Processor. This duty does not cease to exist when the (processor) agreement is terminated.

3.2 The Processor is liable for damages resulting from the engagement of sub-processors.

3.3 The Processor cooperates with audits by the Data Controller or a third party appointed by the Data Controller.

3.4 The Processor is obliged to demonstrate to the Data Controller that the provisions in this agreement and the General Data Protection Regulation (GDPR) are being complied with.

4. Special Personal Data

4.1 Special personal data includes data that reveals race, ethnic origin, political opinions, religious or philosophical beliefs, or trade union membership, or relates to unique identification of the data subject and/or sexual behavior or orientation, or data concerning criminal convictions and offenses, genetic, and biometric data.

4.2 The processing of special personal data is incidental in nature, given the services of the Data Controller. In such cases, the Processor will impose additional specific restrictions and/or additional safeguards.

5. International Transfers

5.1 The transfer of data to a third country or an international organization by the Processor only takes place on the basis of written instructions from the Data Controller or to comply with a specific requirement under Union law or the Member State law to which the Processor is subject, and is carried out in accordance with Chapter V of Regulation (EU) 2016/679 or Regulation (EU) 2018/1725.

5.2 The Data Controller agrees that when the Processor employs a sub-processor pursuant to Clause 2.2 to carry out specific processing (on behalf of the Data Controller) that involves a transfer of personal data within the meaning of Chapter V of Regulation (EU) 2016/679, the Processor and the sub-processor can ensure compliance with Chapter V of Regulation (EU) 2016/679 by using the standard contractual clauses adopted by the Commission in accordance with Article 46(2) of Regulation (EU) 2016/679, provided that the conditions for using those standard contractual clauses are met.

6. Assistance

6.1 If the Processor receives a request from a data subject regarding rectification, deletion, access, data portability, or any other right of the data subject, this request will be discussed with the Data Controller before the request is (partially) granted or denied with the permission of the Data Controller.

6.2 The Processor also assists the Data Controller in ensuring compliance with the following obligations, taking into account the nature of the data processing and the information available to the Processor:

1. the obligation to conduct an assessment of the impact of the intended processing on the protection of personal data (a "data protection impact assessment") when a certain type of processing is likely to result in a high risk to the rights and freedoms of natural persons;

2. the obligation to consult the competent supervisory authority/authorities in advance of processing when a data protection impact assessment indicates that the processing would result in a high risk if the Data Controller does not take measures to mitigate that risk;

3. the obligation to ensure that personal data is accurate and up-to-date, by promptly informing the Data Controller when the Processor becomes aware that the data it processes is incorrect or outdated.

7. Personal Data Breaches

7.1 When the right to privacy is violated by the Data Controller, the Processor shall assist the

Data Controller as follows: The Processor will assist in notifying the breach related to personal data to the competent supervisory authority/authorities without undue delay after the Data Controller becomes aware of it, if relevant (unless it is unlikely that the breach would result in a risk to the rights and freedoms of natural persons).

7.2 The Processor assists the Data Controller in obtaining information regarding 1) the nature of the personal data breach, where possible, specifying the categories of data subjects and personal data records involved and, approximately, the number of data subjects and personal data records involved; 2) the likely consequences of the personal data breach; 3) the measures that the Data Controller has proposed or taken to address the personal data breach, including, where appropriate, measures to mitigate any possible adverse effects.

7.3 When the right to privacy is violated by the Processor, the Processor shall promptly notify the Data Controller upon becoming aware of the breach. This notification will include at least:

1. a description of the nature of the breach (where possible specifying the categories of data subjects and data records involved and, approximately, the number of data subjects and data records involved);
2. the contact details of a point of contact where more information about the personal data breach can be obtained;
3. the likely consequences of the breach and the measures that have been taken or are proposed to address it, including to mitigate its possible adverse effects.

8. Final Provisions

8.1 Without prejudice to the provisions of the General Data Protection Regulation, the Data Controller, in case the Processor fails to fulfill its obligations under these provisions, may instruct the Processor to suspend the processing of personal data until the provisions are complied with or the agreement is terminated. If the Processor is unable to comply with these provisions for any reason, the Data Controller will be immediately notified.

8.2 The Data Controller has the right to terminate the agreement as far as it concerns the processing of personal data in accordance with these provisions, if:
a) the Data Controller has suspended the processing of personal data by the Processor in accordance with Clause 8.1 and compliance with these provisions is not resumed within a reasonable period and in any event within one month of the suspension;
b) the Processor materially or continuously breaches these provisions or its obligations under Regulation (EU) 2016/679 and/or Regulation (EU) 2018/1725;
c) the Processor does not comply with a binding decision of a competent court or the competent supervisory authority/authorities regarding its obligations under these provisions or Regulation (EU) 2016/679 and/or Regulation (EU) 2018/1725.

8.3 The Processor has the right to terminate the agreement as far as it concerns the processing of personal data under these provisions if the Data Controller, after being informed by the Processor in accordance with Clause 7.3, insists on compliance with instructions that violate applicable legal requirements.

8.4 After the termination of the agreement, the Processor shall, at the choice of the Data Controller, delete all personal data processed on behalf of the Data Controller and confirm to the Data Controller that this has been done, or return all personal data to the Data Controller and delete existing copies, unless Union law or Member State law requires the storage of the personal data. Until the data is deleted or returned, the Processor shall continue to ensure compliance with these provisions.