

GENERAL TERMS AND CONDITIONS OF BAKER TILLY (NETHERLANDS) N.V.



Article 1. GENERAL

- The definitions below starting with a capital letter have the following meanings in the context of these General Terms and Conditions:
 - Professional Regulations:** the professional rules and code of conduct to which an Employee is subject;
 - Documents:** all information or data made available by the Client to the Contractor, as well as data produced or collected by the Contractor in the context of performing the Services / Contract, as well as all other information of any relevance to performance or completion of the Services. The aforementioned information may or may not be stored on corporeal or incorporeal data carriers and may or may not have been placed with third parties;
 - Employee:** a natural person working at or for the Contractor, whether or not under an employment contract;
 - Contract for Services / Contract:** the Contract for Services, by which the Contractor undertakes to the Client to perform certain Work;
 - Client:** the natural person or legal entity that has awarded the Contractor the Contract to perform Work;
 - Contractor:** the public limited company Baker Tilly (Netherlands) N.V., with its registered office in Rotterdam (Chamber of Commerce number: 24425560);
 - Party:** Client or Contractor individually;
 - Parties:** Client and Contractor together;
 - Work:** all work and actions to be performed by the Contractor for the Client for which the Contract for Services was awarded and which the Contractor has accepted, as well as all work and actions arising for the Contractor therefrom.
- Baker Tilly (Netherlands) N.V. is an independent member of Baker Tilly International Limited ("Baker Tilly International"). Baker Tilly International is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity, and each describes itself as such. Baker Tilly (Netherlands) N.V. is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly (Netherlands) N.V., nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly International and its associated logo are used under licence from Baker Tilly International Limited.
- All Contracts for Services must be accepted and performed exclusively by the Contractor and not by or on behalf of an individual Employee, even if the Client has awarded the Contract for Services explicitly or tacitly with a view to having it performed by a certain Employee or certain Employees. Application of Sections 404, 407(2) and 7:409 of Book 7 of the Dutch Civil Code (BW) is explicitly excluded.
- The Client must exercise any rights of action or recovery exclusively with respect to the Contractor and not with respect to directors and officers, supervisory directors, shareholders, Employees or third parties or auxiliary persons engaged by the Contractor.

Article 2. APPLICABILITY

- These General Terms and Conditions apply to: all offers, quotations, Contracts for Services, legal relations and Contracts, 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.
- Derogations from and additions to the Contract for Services 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.
- If any term or condition in these General Terms and Conditions differs from a term or condition in the Contract, the term or condition included in the Contract will take precedence as far as the inconsistency is concerned.
- These General Terms and Conditions will also apply to any additional or follow-up contracts for services awarded by the Client to the Contractor.
- The Contractor explicitly rejects the applicability of the Client's general terms and conditions.
- 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 Contract and these General Terms and Conditions.
- The Contractor is entitled to amend these General Terms and Conditions unilaterally. Should an amendment have been made within three months after conclusion of the Contract between the Client and Contractor, the Client will have the right to terminate the legal relationship. The Client may exercise this right only until one month at the latest after the amended General Terms and Conditions have entered into effect. If the Client is a natural person who is not acting in the practice of a profession or running of a business, and terminates the Contract in time, the General Terms and Conditions that have not been amended will continue to apply between the Parties until the terminated legal relationship between the Parties has been settled.

Article 3. FORMATION OF THE CONTRACT

- The Contract will be formed (i) at the time the Contractor and Client have signed the order confirmation and the Contractor has received it back (ii) if no order confirmation is sent, at the time at which the Client has explicitly accepted an offer made by the Contractor unchanged, orally or in writing, and (iii) if the Contract for Services awarded by the Client was not preceded by an offer from the Contractor, at the time at which the Contractor has started performing the Contract for Services. The Contract will be based on the Documents provided by the Client to the Contractor prior to formation of the Contract.
- If the Contract for Services has been awarded orally, or if the Contract has not (yet) been signed and received, the Contract for Services will be deemed to have been concluded subject to applicability of these General Terms and Conditions at the time the Contractor has started performing the Contract for Services at the Client's request
- The Parties are at liberty to prove that the Contract has been formed in a different way.

Article 4. INFORMATION FROM THE CLIENT

- The Client must make all Documents available to the Contractor which, in the Contractor's opinion, it needs for correct performance of the Contract for Services awarded, in the desired form in the desired way and in time. The Contractor will determine what is meant by in time, the desired form and the desired way.
- The Contractor will be entitled to suspend performance of the Contract for Services until the time that the Client has complied with all obligations referred to in paragraph 1 of this article.
- The Client warrants that the Documents it provides are accurate, complete and reliable, even if they have come from third parties, in so far as not otherwise ensuing from the nature of the Contract for Services.
- The Client must inform the Contractor without delay of facts and circumstances or a change in the facts and circumstances that could be relevant in connection with performance of the Contract for Services.
- Additional costs, additional hours, as well as other damage and/or loss for the Contractor due to the fact that the Client has not complied with the obligations referred to in paragraphs 1, 3 and/or 4 of this article will be at the Client's expense and risk.
- In the event of electronic transmission of information of the Client by (and on the instructions of the Client) the Contractor to third parties - including (but not limited to) tax returns, annual accounts and reports, the Client will be considered to be the party that signs and transmits the information concerned.
- The Contractor will keep a work file relating to the Contract for Services, containing copies of relevant documents, which will be the Contractor's property.
- Immediately at the Client's written request, the Contractor will return the original Documents provided by the Client to the Client.
- The Client indemnifies the Contractor for damage and/or loss resulting from inaccurate or incomplete documents.

Article 5. PERFORMANCE OF THE CONTRACT FOR SERVICES/CONTRACT

- The Contractor will perform the Contract to the best of its ability and with due observance of the applicable laws and (professional) regulations. The Contractor cannot however warrant the achievement of any intended result.
- The Contractor will determine the way in which the Contract for Services is performed and by which Employee(s).
- The Contractor is not obliged to update recommendations and/or goods and/or services as a result of events that occur after the Work as specified to in the Contract for Services has been finished.
- The Contractor will be entitled to have Work performed by a third party to be designated by the Contractor.

Article 6. (PROFESSIONAL) REGULATIONS & CONFIDENTIALITY

- The Client must cooperate each time fully and unconditionally in the obligations arising for the Contractor under the applicable laws and (professional) regulations. The Client declares that it will at all times respect the limitations possibly arising for the Contractor in performing the Contract for Services under laws and (professional) regulations.
- The Contractor must maintain the confidentiality of data and information provided by or on behalf of the Client with respect to third parties who are not involved in performing the Contract for Services.
- Paragraph 2 of this article does not preclude confidential consultation between colleagues within the Contractor's organisation, in so far as the Contractor considers this necessary for careful performance of the Contract for Services or for careful compliance with a statutory or professional obligation.
- The Client is aware that the Contractor is required in certain cases by law or under (professional) regulations to disclose confidential information of the Client. To the extent required, the Client hereby gives irrevocable permission for and cooperates in disclosing the necessary information, among other things, if (but not exclusively if) the Contractor:
 - is required to report to the competent government authorities unusual transactions conducted or intended which are defined by law and (professional) regulations, of which it has become aware during the performance of its Work;
 - must make a fraud report in certain situations;
 - must start an investigation into the (identity of) the Client or its client and their ultimate beneficial owners.
- The Contractor, if acting in its own capacity in disciplinary, civil, arbitration, administrative or criminal proceedings, will be entitled to use the data and information it has come to know in performing the Contract for Services.
- The Contractor excludes any liability for damage and/or loss occurring for the Client as a result of compliance by the Contractor with statutory and (professional) regulations applicable to it.
- Barring explicit prior permission from the Contractor, the Client will not be allowed to disclose the contents of reports, advice, opinions or other statements, written or not, by the Contractor or otherwise make them available to third parties, except to the extent this ensues directly from the Contract, is done to obtain an expert opinion on the performance of the Work by the Contractor, or the Client is subject to a statutory duty of disclosure, or if the Client acts in its own capacity in disciplinary, civil, arbitration, administrative or criminal proceedings.
- The Parties must impose their obligations under this article on the third parties to be engaged by them.

Article 7. INTELLECTUAL PROPERTY

- Performance of the Contract for Services by the Contractor does not also entail the transfer of intellectual property rights vested in the Contractor. All intellectual property rights created during or arising from performance of the Contract for Services will be vested in the Contractor.
- The Client is explicitly prohibited from reproducing, disclosing or exploiting the products in which the Contractor's intellectual property rights are established, or products in which intellectual property rights are established in relation to the use for which the Contractor has acquired rights of use (including in any case, but not limited to: computer programs, systems, system designs, working methods, advice, (model) contracts, reports, templates, macros and other products of the mind).
- Without prior, explicit written permission from the Contractor, the Client will not be allowed to make the products referred to in paragraph 2 of this article available to third parties. This will not apply in the event that the Client wants to obtain an expert opinion on the performance of the Work by the Contractor. In that case, the Client must impose its obligations under this article on the third parties engaged by it.

Article 8. FORCE MAJEURE

- If a Party fails to comply, does not comply in time or is unable to comply properly with one or more obligations under the Contract and/or these General Terms and Conditions as a result of force majeure within the meaning of Section 75 of Book 6 of the Dutch Civil Code, those obligations will then be suspended until the time that Party is finally able to comply in the agreed way.
- If the situation as referred to in paragraph 1 of this article continues for more than ninety days, the other Party will have the right to terminate the Contract wholly or partially in writing and with immediate effect, without the existence of a right to any compensation.
- If the Contractor has already complied wholly or partially with the agreed obligations at the start of the force majeure situation, the Contractor will be entitled to invoice the Work performed separately and in the interim, and the Client must pay this invoice as if it related to a separate transaction.

Article 9. FEE AND COSTS

- The costs of performance of the Contract for Services by the Contractor comprise the Contractor's fee, the expenses incurred by the Contractor and the expense claims of one (or more) of the third parties engaged by the Contractor.
- Except to the extent explicitly agreed otherwise with the Client, the fee will be determined on the basis of time spent and the hourly rate applicable to the Employee in question. The fee will not depend on the results of the Work, unless the Parties have explicitly agreed otherwise in writing.
- The applicable hourly rate will be determined on the basis of the hourly rate determined periodically by the Contractor.
- If after conclusion of the Contract, but before the Services have been completely performed, fees or prices change, the Contractor will have the right to adjust the agreed fees, unless explicitly agreed otherwise.
- The Contractor is entitled to require an advance payment before Work is performed. An advance payment will be deducted at the end of the Contract for Services.
- If an advance payment is not made or is not made in time, the Contractor will be entitled to suspend performance of the Work, without prejudice to its other rights. The Contractor will not be liable for any loss arising for the Client as a result of such suspension of Work.
- Turnover tax (VAT) will be charged separately on all amounts due from the Client to the Contractor if the law so requires.

Article 10. PAYMENT

- Unless otherwise agreed in the Contract, payments by the Client of the amounts owed to the Contractor must be made within 14 days of the invoice date, without the Client having a right to any deduction, discount, suspension or setoff. The day of payment is the day of crediting of the amount due to the Contractor's account.
- If the Client has not paid within the applicable payment period, the Client will be in default by operation of law and the Contractor will be entitled to charge statutory (commercial) interest from that time.
- If the Client has not paid within the applicable payment period, the Client will be required to reimburse all judicial and extrajudicial (collection) costs actually incurred by the Contractor. Reimbursement of the costs incurred will not be limited to any order of costs pronounced by a court.
- Payments by the Client will first of all be deducted from the costs, then deducted from the interest due,

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and finally deducted from the principal sum and the current interest. The Contractor will first deduct payments which in accordance with the preceding sentence are to be deducted from the principal sum from the longest outstanding invoice, even if the Client states that the payment relates to a different outstanding invoice.

5. In case of a jointly awarded Contract for Services, the Clients will be jointly and severally liable to the Contractor for payment of the invoice amount, interest due and costs.
6. If the Contractor is of the opinion that the financial position or payment practices of the Client give reason to do so, the Contractor will be entitled to require the Client to provide (additional) security forthwith in a form to be determined by the Contractor. If the Client fails to provide the required security, the Contractor will be entitled, without prejudice to its other rights, to suspend further performance of the Contract with immediate effect, and everything the Client owes the Contractor on whatever basis will be immediately due and payable. The Contractor will not be liable for any damage and/or loss arising for the Client as a result of suspension of the performance of the Contract.

Article 11. COMPLAINTS

1. Subject to the lapse of all claims, the Contractor must be notified in writing of a complaint relating to work performed or the invoice amount within 30 days of the dispatch date of the documents or information about which the Client complains, or, if the Client demonstrates that it could not reasonably have discovered the defect earlier, within 30 days of discovery of the defect.
2. A complaint will not suspend the Client's payment obligation, except in so far as the Contractor has informed the Client that it considers the complaint well founded.
3. In case of a complaint made justifiably, the Contractor will have a choice between adjustment of the fee charged, improvement of or performing the relevant work again free of charge, or no longer performing all or part of the Contract for Services in exchange for proportional refund of the fee already paid by the Client.

Article 12. TIME LIMITS

1. If a time-limit/date has been agreed between the Client and Contractor within which the Contract for Services must be performed and the Client fails:
 - a. to pay an advance required by the Contractor; or
 - b. to make the necessary Documents available promptly, completely, in the desired form and in the desired way, the agreed time-limit/date will lapse.
2. Time-limits within which the Work must be finished will only be considered deadlines if the Parties have explicitly agreed this in writing.

Article 13. LIABILITY AND INDEMNIFICATIONS

1. The Contractor will only be liable for loss of the Client that is the direct result of a failure attributable to the Contractor to perform the obligations arising for it from Article 5 paragraph 1, with exclusion of the provisions in Book 7, Section 407(2) of the Dutch Civil Code.
2. The Contractor will not be liable for damage and/or loss arising for the Client because the Client has not provided the Contractor with any, or with incorrect or incomplete Documents, or because the Client did not deliver these documents in time.
3. The Contractor will not be liable for any consequential loss, trading loss or indirect loss that is the result of non-performance, late or improper performance by the Contractor.
4. If performance of the Contract for Services entails that the Contractor will engage a person not employed by the Contractor, the Contractor will not be liable for the acts or omissions of this person.
5. Persons not employed by the Contractor who are engaged to perform work in connection with performance of the Contract for Services by the Contractor might wish to limit their liability. All Contracts for Services awarded to the Contractor also entail the granting of authority to the Contractor to accept such limitation of liability on the Client's behalf.
6. The Contractor's liability will be limited at all times to compensation of direct loss that is directly the result of a (connected series of) attributable failure(s) in performing the Contract for Services. This liability for direct loss will be limited to the amount paid out by the Contractor's liability insurer in the particular case, plus any excess to be borne by the Contractor on the basis of the insurance.
7. If, for whatever reason, the liability insurer does not proceed to pay, the Contractor's liability will be limited to the amount of the fee charged for performance of the Contract for Services. If the Contract for Services is a continuing performance contract with a term of more than one (1) year, the above-mentioned amount will be set at once the amount of the fee charged to the Client in the twelve months prior to the occurrence of the loss. Under no circumstances will the total compensation of the loss under this paragraph amount to more than €300,000 per attributable failure.
8. A connected series of attributable failures will count as one (1) attributable failure.
9. The limitations of liability included in this article will not apply if and in so far as there has been intent or wilful recklessness on the part of the Contractor or its executive management.
10. The Client must take measures to limit the damage and/or loss. The Contractor will have the right to undo or limit the damage by repairing or improving the Work performed.
11. The Client indemnifies the Contractor for claims of third parties for damage and/or loss due to the fact that the Client has not provided the Contractor with any, or with incorrect or incomplete Documents.
12. The Client indemnifies the Contractor for claims of third parties (including Employees of the Contractor and third parties engaged by the Contractor) who suffer damage and/or injury in connection with performance of the Contract for Services, which damage and/or injury is the result of the acts or omissions of the Client or of unsafe situations in its company or organisation.
13. The Contractor will not be liable for damage to or destruction of Documents during transport or during dispatch by post, irrespective of whether they are transported or dispatched by or on behalf of the Client, the Contractor or third parties.
14. The provisions of the preceding paragraph of this article relate to contractual as well as noncontractual liability (wrongful act) of the Contractor to the Client.

Article 14. TERMINATION

1. The Client and Contractor may at all times terminate the Contract (in the interim) without observing a notice period by giving notice to the other Party by registered post. If the Contract ends before the Services have been completed, the Client will owe the fee in accordance with the hours indicated by the Contractor for Work performed for the Client.
2. In the event of (interim) termination, the Contractor will be entitled to compensation of the loss resulting from lower capacity utilisation on its part, to be made plausible, as well as to compensation of additional costs the Contractor has already incurred, and to compensation of costs arising from possible cancellation of third parties engaged. The preceding sentence will not apply in the event of intent or wilful recklessness on the part of the Contractor.
3. If the Contractor has proceeded to terminate (in the interim), the Client will be entitled to cooperation by the Contractor in the transfer of Work to third parties, unless there has been intent or wilful recklessness on the part of the Client owing to which the Contractor feels compelled to terminate. A condition for the right to cooperation as stipulated in this paragraph is that the Client has paid all underlying outstanding advances or all expense claims.

Article 15. RIGHT OF SUSPENSION

1. After a careful weighing of interests, the Contractor will be entitled to suspend performance of all its obligation, including the issue of Documents or other items to the Client or third parties, until the time that all demandable claims against the Client have been settled in full.
2. Paragraph 1 of this article will not apply to Documents of the Client that have not (yet) undergone processing by the Contractor.
3. The Contractor will not be liable for any loss of the Client arising as a result of suspension in accordance with paragraph 1 of this article.

Article 16. PRESCRIPTION PERIOD

To the extent not provided otherwise in these General Terms and Conditions, and notwithstanding Book 6 Section 89 of the Dutch Civil Code, rights of action and other entitlements of the Client on whatever basis with respect to the Contractor in connection with the performance of Work by the Contractor must be brought before the court in any case within one year from the time at which the Client became aware, or reasonably could have been aware, of the existence of these rights and entitlements, subject to prescription of these rights and entitlements. This period does not relate to the possibility to file a complaint with the competent authority/authorities designated for the handling of complaints and/or the (NBA) Disputes Committee.

Article 17. ELECTRONIC COMMUNICATION/SERVICES AND PERSONAL DATA

1. During performance of the Contract for Services, the Client and Contractor will be able to communicate with each other by electronic means and/or use electronic storage (such as cloud applications).
2. The data extracts from the sender's computer systems will constitute conclusive evidence of the (contents of) the electronic communication sent by the sender until the time the recipient provides evidence to the contrary.
3. The Client and Contractor will not be liable to each other for damage and/or loss possibly arising for one 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 and/or loss as a result of non-delivery or delay in the delivery of electronic communication, omissions, distortions, interception or manipulation of electronic communication by third parties or by software/hardware used for sending, receiving or processing electronic communication, transmission of viruses and failure to function or improper functioning of the telecommunication network or other means needed for electronic communication, except in so far as the damage and/or loss is the result of intent or gross negligence. The foregoing will apply as well to the use the Contractor makes of these means in its contacts with third parties.
4. The Contractor will not be liable for any damage of the Client arising from or in connection with the electronic transmission of (electronic) annual reports and accounts.
5. The Parties must do or omit everything that can reasonably be expected of them to prevent the occurrence of the risks or damage that can arise for each of them as a result of (the use of) electronic means.
6. At the Client's request and after granting of a non-exclusive and non-transferable right of use to that effect, the Client will be able to use services provided by or on behalf of the Contractor via internet, also including access to and use of (a closed part of) website(s) and/or software, all this entirely at the expense and risk of the Client. The Contractor has no influence on the way in which the Client makes use of such online services and excludes any liability in this regard.
7. The Contractor may also use (electronic) contact details made available by or on behalf of (employees of) the Client to the Contractor for promotional or marketing purposes, unless the Client or the employee in question objects to this.
8. The provisions of Article 13 will apply mutatis mutandis.
9. In all cases in which the Contractor acts as a processor of personal data in the context of the Contract for Services, Section A of the Module Processing Agreement as included in Article 21 of these General Terms and Conditions will be applicable to that processing, unless a separate processing agreement is concluded with respect to that processing.
10. If in the context of the Contract for Services, the Contractor and Client are (also) considered joint controllers for certain personal data, Section B of the Module Processing Agreement as included in Article 21 of these General Terms and Conditions will (also) apply to that processing, unless a separate processing agreement is concluded with respect to that processing.
11. The provisions of the Module Processing Agreement or the processing agreement are higher in rank than (all other provisions of) these General Terms and Conditions.

Article 18. OTHER TERMS AND CONDITIONS

1. If the Contractor performs work at the Client's location, the Client guarantees a suitable workplace that meets the statutory occupational health and safety (ARBO) standards and other applicable laws and regulations relating to working conditions for Employees. The Client must ensure that, in that case, the Contractor is provided with office space and other facilities which in the opinion of the Contractor are necessary or useful in performing the Contract and meet all (statutory) requirements to be set for them. Regarding (computer) facilities made available, the Client must provide for continuity, among other things by way of adequate back-up, security and virus scanning procedures.
2. The Client must not engage or approach any Employees involved in performing the Work to enter the Client's employ, temporarily or not, directly or indirectly, or to perform work directly or indirectly for the Client, whether or not in paid employment, during the term of the Contract or any extension thereof and for the 12 months afterwards.
3. These General Terms and Conditions are drafted in both Dutch and English. In case of lack of clarity, difference or inconsistency between the English and Dutch text, the Dutch text will be binding.
4. Except with prior written permission from the Contractor, the claims of the Client against the Contractor will not be transferable. This limitation has effect under property law as well, as referred to in Book 3, Section 84(2) of the Dutch Civil Code.

Article 19. APPLICABLE LAW AND CHOICE OF FORUM

1. The Contract and these General Terms and Conditions shall be governed by Dutch law.
2. All disputes will be settled by the competent court in the district where the Contractor has its registered office.
3. The provisions in paragraphs 1 and 2 of this article do not affect the Client's possibility to bring a dispute before a disciplinary tribunal or any professional organisation.

Article 20. SEVERABILITY CLAUSE

1. Should any provision of these General Terms and Conditions or of the Contract be wholly or partially null and void and/or invalid and/or unenforceable pursuant to any statutory provision, court judgment or otherwise, this will have no consequence whatsoever for the validity of all other provisions of these General Terms and Conditions or the Contract.
2. Should any provision be wholly or partially null and void and/or invalid and/or unenforceable pursuant to paragraph 1 of this article, instead of the wholly or partially null and void and/or nullified provision, a provision with the same purpose will be read that is valid and that approaches the wholly or partially null and void or nullified provision as closely as possible. The preceding sentence does not affect the fact that the Parties can consult with each other in order to replace the wholly or partially null and void or nullified provision by a provision that approaches the wholly or partially null and void or nullified provision as closely as possible.

Article 21. 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 Contract between Baker Tilly (Netherlands) N.V. as the Contractor (whereby it is **Processor**, or (**joint**) **Controller**) and the Client (as (**joint**) **Controller**). The performance of the Contract necessarily entails the Processing of Personal Data.

A. Baker Tilly (Netherlands) N.V. (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 Contract. 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.

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- 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 Contract. 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 organisational 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 attributable 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 attributable 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 Contract; communication to the Processor must in any case take place by using the e-mail address: compliance@bakertilly.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 Contract.
- 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 Contract, 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 Contract. After the Contract 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 Contract and/or in Articles 1 to 20 of the General Terms and Conditions of Baker Tilly (Netherlands) N.V. does not apply to this Module.
- 12.2. In the context of this Module, any liability of the Processor to the Controller shall be limited at all times to three times the amount of the fee invoiced by the Processor during the last calendar year pursuant to the Contract, subject to a maximum of €300,000, except in so far as there has been (i) an intentional act or omission or gross negligence on the part of the Processor, (ii) violation proved to the Controller of an obligation to which the Processor is specifically subject under the GDPR, and (iii) actions by the Processor in conflict with the lawful instructions of the Controller. 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 Contract together shall also be limited to, and not exceed, the amount paid by the Processor's insurance.
- 12.3. 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.
- 12.4. In its defence 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.
- 12.5. 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. Baker Tilly (Netherlands) N.V. (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 Contract for Services (together: joint Controllers) for Personal Data that are necessary for the correct performance of the Contract for Services 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 Contract for Services. 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 Contract for Services. 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 Contract for Services. 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 en 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.