

GENERAL TERMS AND CONDITIONS OF BAKER TILLY INTERIM FINANCIALS (NETHERLANDS) B.V.



Article 1. GENERAL

- In the context of these General Terms and Conditions, the terms below written with a capital letter have the following meanings:
 - Professional Regulations:** The professional code and code of conduct to which a Staff Member or Professional is subject;
 - Documents:** all information or data made available by the Client to the Contractor, as well as all data produced or collected by the Contractor in the relation to performance of the Engagement / Contract, as well as all other information of any relevance to the performance or completion of the Engagement. The aforementioned information can be stored or not on corporeal or incorporeal data carriers and placed or not with third parties;
 - Fee:** the fee due from the Client to the Contractor in connection with the Engagement.
 - Employee:** a natural person working at or for the Contractor, whether or not under an employment contract;
 - Engagement:** Work that the Professional will perform for the Client.
 - Client:** natural person or legal entity that approaches Baker Tilly Interim Financials (Netherlands) B.V. in connection with the deployment of one or more Professionals for a certain project.
 - Contractor:** Baker Tilly Interim Financials (Netherlands) B.V., with its registered office in Rotterdam, entered in the Commercial Register under number 75934663.
 - Contract:** the contract for services by which the Contractor undertakes to the Client to perform certain Work;
 - Party:** Client or Contractor individually;
 - Parties:** Client and Contractor.
 - Professional:** any natural person or legal entity that is presented to the Contractor and deployed for an Engagement, or any natural person or legal entity that performs the Engagement or has it performed through the intermediation of the Contractor, whether or not under an employment contract with the Contractor.
- Work:** all work and activities to be performed by the Contractor for the Client for which an Engagement has been awarded and which have been accepted by the Contractor, as well as all work and activities ensuing therefrom for the Contractor.
- Baker Tilly Interim Financials (Netherlands) B.V. is an independent member of Baker Tilly International Limited ("Baker Tilly International"). Baker Tilly International is an English company. Baker Tilly International does not provide professional services to clients. Each company that is a member is a separate and independent legal entity and also acts as such. Baker Tilly Interim Financials (Netherlands) B.V. is not an agent for Baker Tilly International and has no authorisation to bind Baker Tilly International or to act on behalf of Baker Tilly International. No one from Baker Tilly International, Baker Tilly Interim Financials (Netherlands) B.V., or one of the other companies that are members of Baker Tilly International, shall be liable in any way towards one another for acts or omissions. The name Baker Tilly International and the accompanying logo are used under licence from Baker Tilly International Limited.
- All Engagements are accepted and performed exclusively by the Contractor, not by or on behalf of an individual Employee, even if the Client has awarded the Engagement explicitly or tacitly with a view to having it performed by a certain Employee or certain Employees. Sections 404, 407(2) and 409 of Book 7 of the Dutch Civil Code (BW) are explicitly excluded from application.
- The Contractor must exercise any rights of action or recovery exclusively against the Contractor and not against 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, quotes, Engagements, legal relationships and Contracts, by any name, by which the Contractor binds itself / will bind itself to perform Work for the Client, as well as all Work ensuing therefrom for the Contractor.
- Derogations from and additions to the Engagement and/or these General Terms and Conditions will apply only if they have been agreed explicitly and in writing in, for example a Contract or engagement 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 apply to the inconsistency.
- These General Terms and Conditions will also apply to additional or follow-up Engagements awarded by the Client to the Contractor, if Engagements of the same nature are concerned.
- The Contractor explicitly rejects the applicability of the Client's general terms and conditions.
- Those natural persons and legal entities that are involved directly or indirectly 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 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. If an amendment is made within three months of 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 after the amended General Terms and Conditions enter into effect. If the Client is a natural person not acting in the practice of a profession or running of a business, and the latter terminates the Contract in a timely manner, the non-amended General Terms and Conditions will continue to apply between the Parties until the terminated legal relationship between the Parties has been settled.

Article 3. CONCLUSION OF THE ENGAGEMENT

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

Article 4. PERFORMANCE OF THE ENGAGEMENT/CONTRACT

- The Contractor will perform the Contract to the best of its ability and with due observance of the applicable statutory provisions and Professional regulations.
- In the event of secondment, the Professional will report to a supervisor or contact person designated by the Client. In the event of intermediation, the Professional will perform the Engagement independently as he/she sees fit, without management and/or supervision by the Client or the Contractor.
- Without prior written permission from the Contractor, the Client will not be allowed to have the Professional perform work other than that agreed in the Engagement or to have the Engagement performed outside the Netherlands. Nor will it be allowed to make the Professional available to third parties without prior written permission from the Contractor.

Article 5. WORKING HOURS, WORKING TIMES, COMPANY CLOSURE AND HOLIDAY

- The Client warrants that the working hours and working times of the seconded Professional meet the statutory and other requirements set by the government. The Professional who performs the Engagement by way of intervention can in principle determine his or her working times as he/she sees fit.
- The Professional will organise his/her working and break times as much as possible at the times and hours customary at the Client, unless otherwise agreed in the Contract.

- The average number of hours that a Professional will be available for an Engagement will be set out in the Contract.

Article 6. INSTRUCTIONS AND DIRECTION OF THE CLIENT

- The Professional seconded to the Client will carry out the Engagement under the direction or under strict management and supervision by the Client, unless explicitly agreed otherwise in writing by the Parties.
- In the situation referred to in paragraph 1, the Client will be responsible and liable for the Professional as for its own employees. The Client indemnifies the Contractor for claims of the Professional and/or third parties.
- The Professional who performs the Engagement by way of intermediation will be completely independent in doing so and will perform the Engagement as he sees fit and without supervision or management by the Client or the Contractor. The Client and/or Contractor can however give instructions regarding the results of the Engagement.

Article 7. SAFETY

- The Client must take such measures and give instructions as reasonable necessary to prevent the Professional from suffering injury in performing the Engagement.
- The Client indemnifies the Contractor against any claims of a Professional under Book 7 Section 658(4) of the Dutch Civil Code (BW).
- The Client indemnifies the Contractor against all possible claims of a Professional in connection with loss he/she incurs because an item of property belonging to the Professional has been damaged or destroyed in performing the Engagement.

Article 8. NON-DISCLOSURE

- The Client must constantly cooperate fully and unconditionally in the obligations ensuing for the Contractor under the applicable statutory provisions and Professional regulations. The Client declares that it will at all times respect any limitation arising for the Contractor in the performance of the Engagement under statutory provisions and Professional and other regulations.
- The Contractor must keep the data and information provided by or on behalf of the Client secret from third parties that are not involved in performing the Engagement.
- The second paragraph of this article will not prevent non-confidential consultation with colleagues within the Contractor's organisation, in so far as the Contractor considers this necessary for careful performance of the Engagement or for careful compliance with a statutory or professional duty.
- The Client is aware that in certain cases under statutory provisions or Professional regulations, the Contractor is required to disclose confidential information of the Client. To the extent required, the Client hereby gives irrevocable permission and cooperates in the disclosure of the necessary information, among other things (but not limited to) cases in which the Contractor:
 - must report unusual transactions conducted or intended that are defined in statutory provisions and Professional regulations and have become known during the performance of its Work to the authorities established for that purpose by the government;
 - must report fraud in certain situations;
 - is required to investigate the identity of the Client or its client and their ultimate beneficiary owners.
- The Contractor will be entitled, if it acts in its own capacity in disciplinary, civil, arbitration, administrative or criminal proceedings, to use the information it has come to now in performing the Engagement.
- The Contractor excludes any and all liability for losses that the Client incurs as a result of compliance by the Contractor with the statutory provisions and Professional regulations applicable to it.
- Barring explicit, prior written permission from the Contractor, the Client will not be allowed to disclose the contents of reports, recommendations, opinions or other statements of the Contractor, written or not, or otherwise make them available to third parties, except in so far as such disclosure ensues directly from the Contract, is done to obtain an expert opinion on the performance of the Work by the Contractor, the Client is subject to a statutory obligation to disclose, 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 third parties to be engaged by them, including the Professionals.

Article 9. INTELLECTUAL PROPERTY

- Performance of the Engagement by the Contractor does not also entail the transfer of intellectual property rights vested in the Contractor. All intellectual property rights arising during or ensuing from performance of the Engagement 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 the intellectual property rights are established in relation to products of which the Contractor has acquired the rights of use, including in any case, but not limited to: computer programs, systems, system designs, working methods, recommendations, (model) contracts, reports, templates, macros and other intellectual products.
- The Client is not allowed without prior, explicit written permission from the Contractor to make the products referred to in the second paragraph 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 will impose the obligations under this article on the third parties it has engaged.

Article 10. FEE AND COSTS

- The Fee is calculated on the basis of an hourly rate, as set out in the Contract. The rate is due for the duration of the Engagement to be performed by the Professional.
- 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 particular Professional. The Fee does not depend on the results of the Professional's work, unless the Parties have explicitly agreed otherwise in writing.
- If wages and/or prices undergo a change before the Engagement has been fully performed, the Contractor will be entitled to adjust the agreed Fee, unless the Client and Contractor have made different agreements on this.
- If a seconded Professional performs more hours of Work than agreed in the Contract, the hourly rate for the additional hours will be raised as set out in the Contract.
- If the Professional who performs the Engagement by way of intermediation performs more hours of Work than agreed in the Contract, the Client will be charged for those additional hours.
- Turnover tax due on all amounts owed by the Client to the Contractor will be charged separately if the law so requires.

Article 11. INVOICING AND PAYMENT

- The Contractor's Fee, if necessary plus disbursements, costs and expense claims of third parties, will in principle be invoiced monthly or after completion of the Engagement.
- Derogation from the stipulations in paragraph 1 is possible in the Contract if invoicing is based on the fixed amounts included in the Contract.
- Payment by the Client of the amounts due to the Contractor, without the Client having a right to deduction, reduction, suspension or setoff, must be made within 14 days from the invoice date, unless otherwise agreed in the Contract. The date of payment is the date of crediting of the amount due to the Contractor's account.
- If the Client has not paid within the applicable payment term, the Client will be in default ipso jure and from that time the Contractor will be entitled to charge statutory commercial interest.
- If the Client has not paid within the applicable payment term, the Client will be obliged to reimburse all judicial and extra judicial collection and other costs actually incurred by the Contractor. The costs incurred will not be limited to any order of costs pronounced by a judge.
- Payments by the Client will first of all be deducted from the costs, next from the interest due and lastly from the principal sum and current interest. Contractor will deduct payments made on the principal sum

in accordance with the preceding sentence first from the oldest outstanding invoice, even if the Client states that the payment relates to a different outstanding invoice.

7. In case of an Engagement awarded jointly, the Clients will be jointly and severally liable to the Contractor for payment of the invoice amount, interest due and costs.
8. If the Contractor is of the opinion that the financial position or payment record of the Client give cause to do so, the Contractor will be entitled to require the Client to provide additional security without delay in a form to be determined by the Contractor. If the Client fails to provide the required security, notwithstanding its other rights, the Contractor will be entitled to suspend further performance of the Contract with immediate effect and everything the Client owes the Contractor on whatever basis will also be immediately due and payable. The Contractor will not be liable for any damage and/or loss of the Client that arises as result of suspension of performance of the Contract.

Article 12. COMPLAINTS

1. A complaint about Work performed or the invoice amount must be lodged in writing with the Contractor within 30 days after the date on which the information or documents have been sent about which the Client complains, or if the Client demonstrates that it could not reasonably have discovered the defect earlier, within 30 days after discovery of the defect, subject to lapse of the claim.
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 free of charge or performing the relevant Work again or no longer performing all or part of the Engagement while refunding a proportional part of the Fee already paid by the Client.

Article 13. DIRECT EMPLOYMENT RELATIONSHIP

1. The Client and all companies affiliated with it will not be allowed during the term of the Engagement and for twelve months after the end of the Engagement to enter into an employment relationship or collaboration of whatever nature with the Professional, directly for themselves and/or by way of and/or for third parties, without explicit, prior written permission from the Contractor.
2. The Client and all companies affiliated with it will not be allowed during a period of 12 months after the Contractor has introduced a Professional to it, and an Engagement has not been effected, to enter into an employment relationship or collaboration of whatever nature with the Professional.
3. Breach of the stipulations in the preceding paragraphs will result in a penalty immediately due and payable to the Contractor of 25,000 euros, but will not affect the Contractor's possibility to claim full damages.
4. Under the provisions of this article, the Client will be responsible and liable for companies directly and indirectly affiliated with it.

Article 14. LIABILITY AND INDEMNIFICATIONS

1. The Contractor will exclusively be liable for damage and/or losses of the Client directly resulting from a breach attributable to the Contractor of compliance with the obligations arising for it under Article 5 paragraph 1, with exclusion of the provisions of Book 7, Section 407 subsection 2 of the Dutch Civil Code.
2. The Contractor will not be liable to the Client for damage and/or losses the Professional causes to the Client and/or third parties.
3. The Contractor will not be liable to the Client for obligations the Professional has entered into with the Client or third parties, irrespective of whether the Client or such third party has given permission for this.
4. The Contractor will not be liable for damage and/or losses of the Client that arise because the Client has provided incorrect or incomplete information. The Client indemnifies the Contractor for claims of third parties for damage and/or losses arising because the Client has provided incorrect, incomplete or no information.
5. The Contractor will not be liable for any consequential loss, trading loss or indirect loss due to failure to perform or late or faulty performance by the Contractor.
6. If performance of the Engagement entails that the Contractor engages a person not affiliated with the Contractor, the Contractor will not be liable for the acts and omissions of this person.
7. Persons not affiliated with the Contractor who are engaged to perform work in connection with the performance of the Engagement by the Contractor may wish to limit their liability. All Engagements awarded to the Contractor also include the Contractor's authority to accept such limitation of liability on behalf of the Client.
8. The Contractor's liability will be limited at all times to the compensation of direct losses that are the direct consequence of one or more attributable breaches or a connected series of attributable breaches of performance of the Engagement. This liability for direct losses is limited to the amount paid by the Contractor's liability insurance in the particular case, plus any excess to be borne by the Contractor on the basis of the insurance.
9. 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 Engagement. If the Engagement concerns 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 exceed €300,000 per attributable breach.
10. A connected series of attributable breaches will count as one (1) attributable breach.
11. The limitations of liability included in this article will not apply if and in so far as there has been deliberate intent or willful recklessness on the part of the Contractor or its senior level of management.
12. The Client must take measure to limit the loss.

Article 15. DURATION, EXTENSION AND TERMINATION

1. The Contract is entered into for a fixed term or for the duration of the Engagement.
2. The Contract will end by operation of law by expiry of the agreed period, or by completion of the Engagement, without requiring notice of termination by one of the Parties, unless the Client and Contractor have explicitly agreed otherwise in writing.
3. The Parties will at all times be able to terminate the Contract in the interim by giving the other party written notice of termination, with due observance of a notice period of at least 1 month. Termination is possible only towards the end of a calendar month.
4. The Contractor reserves the right to replace a Professional on an Engagement. A new Professional must at least have the level of knowledge and experience as agreed in the Contract. Should this not succeed, the Engagement will then end after receipt of a confirmation to that effect sent by the Client, without the Contractor being liable for any loss incurred in any way by the Client.

Article 16. EXPIRY PERIOD

In so far as not stipulated otherwise in these General Terms and Conditions and notwithstanding Book 6 Section 89 of the Dutch Civil Code (BW), rights of action and other rights of the Client on whatever basis with respect to the Contractor in connection with the performance of Work by the Contractor, must be brought to court in any case after one year from the time at which the Client became aware or could reasonably have been aware of the existence of these rights and powers, subject to lapse. This time limit does not relate to the possibility to lodge a complaint with the authority/authorities designated for handling complaints and/or with the Disputes Board.

Article 17. ELECTRONIC COMMUNICATION/SERVICES AND PERSONAL DATA

1. During performance of the Engagement the Client and Contractor can communicate with each other by electronic means and/or use electronic storage (such as cloud applications).
2. The data extracts from the computer systems of the sender will constitute conclusive proof of the contents of the electronic communication sent by the sender until the time that evidence to the contrary is delivered by the recipient.
3. The Client and Contractor will not be liable to each other for damage and/or losses that may be incurred

by one or each 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 losses as a result of non-delivery or delay in delivering electronic communication, omissions, distortion, 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 or improper functioning of the telecommunications network or other means needed for electronic communication, except in so far as the damage and/or loss is the result of deliberate intent or gross negligence. The foregoing will apply as well to the use the Contractor makes of this in its contacts with third parties.

4. The Contractor will not be liable for any damage and/or loss of the Client caused by or in connection with the electronic sending of electronic annual reports and accounts.
5. The Parties will do or omit everything that may reasonably be expected of each of them to prevent the occurrence of risks or damage that could arise for one or each of them as a result of using electronic means.
6. At the Client's request and after a non-exclusive and non-transferable right of use has been granted to do so, the Client may use services provide by or on behalf of the Contractor via internet, also including access to a secured part of one or more websites and/or software, all this 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 and all liability in this context.
7. The Contractor may also use electronic contact details made available by or on behalf of the Client or employees of the Client to the Contractor for promotional or marketing purposes, unless objection is lodged to this by the Client or the particular employee of the Client.
8. The provisions Article 14 will apply mutatis mutandis.
9. The provisions in Article 21 of these General Terms and Conditions or of a separate Processing Agreement to be concluded between the Parties will be higher in rank than all other provisions of these General Terms and Conditions.

Article 18. OTHER STIPULATIONS

1. The Client shall not engage or approach any of the Professionals involved in the Engagement to enter the Client's employ, temporarily or not, directly or indirectly, or to perform work for the Client, directly or indirectly, in paid employment or not, during the term of the Contract or any extension thereof and during the 12 months afterwards.
2. These General Terms and Conditions have been drafted in both Dutch and English. In case of lack of clarity, difference or contradiction between the English and Dutch text, the Dutch text will be binding.
3. Except with prior written permission from the Contractor, the Client's claims against the Contractor will not be transferable, and the Client will not be allowed to transfer claims against the Contractor, on any basis whatsoever. This limitation also has effect under property law as referred to in Book 3, Section 83 subsection 2 of the Dutch Civil Code (BW).

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 in which the Contractor has its registered office.

Article 20. NULLITIES REPAIR 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, as a result of any statutory provision, court judgment or otherwise, this will have no consequences 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, by virtue of the first paragraph of this article, instead of the wholly or partially null and void or nullified provision, a provision with the same purport will be read that is valid and approaches the wholly or partially null and void or nullified provision as closely as possible. The preceding sentence does not preclude the Parties from consulting 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. PROCESSING OF PERSONAL DATA

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 Processing Regulation (Regulation (EU) 2016/679 and any Dutch implementing legislation, hereinafter together: **GDPR**). This article forms an integral part of the Contract between Baker Tilly Interim Financials (Netherlands) B.V. as Contractor (in which capacity it is **Joint Controller**) and the Client (as **Controller**). The performance of the Contract necessitates the Processing of Personal Data.

Baker Tilly Interim Financials (Netherlands) B.V. (Contractor, Joint Controller) processes Personal Data

21.1. Purpose of the processing of Personal Data

- 21.1.1. The Contractor will process Personal Data in the context of the Contract.
- 21.1.2. The Client warrants the checking of the accuracy and lawfulness of the acquisition and processing of the Personal Data the Contractor processes in the context of the Engagement.

21.2. Obligations of the Contractor

- 21.2.1. In performing the Engagement, in view of its status as Joint Controller, the Contractor will determine the purpose and means of the processing of Personal Data itself.

21.3. Processing and transfer of Personal Data

- 21.3.1. The Contractor will process the Personal Data in countries within the European Economic Area or in case of transfer in accordance with Chapter 5 of the GDPR, whereby account will be taken of an adequate level of protection.

21.4. Security

- 21.4.1. The Contractor, as it sees fit and in accordance with Article 5(1) first lines and (f) of the GDPR, will take appropriate technical and organisational measures for the Processing of Personal Data, in order to guarantee a level of protection appropriate to the risk, thereby taking account of the risks involved in processing.
- 21.4.2. The Client will inform the Contractor without delay of any change to the risks and risk categories of the Personal Data to be processed.

21.5. Record of processing activities

- 21.5.1. If Article 30 GDPR so requires, in accordance with Article 30(2), the Contractor will keep a written record of the processing activities as referred to therein.

21.6. Obligation to report Personal Data Breaches

- 21.6.1. If the Contractor has ascertained that a Personal Data Breach has occurred or is occurring at the Contractor or its Processor(s), it must immediately report the Data Breach to the Client if Personal Data provided by the Client are concerned. The Contractor must report a Personal Data Breach in any case within 48 hours after it has first been discovered, stating (i) the nature of the Data Breach, where possible mentioning the categories and number of Data Subjects (ii) the probable consequences of the Personal Data Breach (iii) the measures the Controller or third parties can take to limit or end the future adverse consequences of the Personal Data Breach. In that case, the Contractor and Client will each assess for itself whether the Personal Data Breach must be reported to the Dutch Data Protection Authority in accordance with the GDPR.
- 21.6.2. Reports of Personal Data Breaches must be made to the known contact persons in the context of the Contract. Communication to the Contractor will take place in any case by using the e-mail address: compliance@bakertilly.nl.

21.7. Assistance

21.7.1. If one of the parties needs the other party's assistance in relation to the exercise of the rights of a Data Subject in accordance with Chapter III GDPR, the other party will provide such assistance on the terms as stipulated in the GDPR, if this is appropriate and necessary in relation to performance of the Engagement.

21.8. Duty of Confidentiality

21.8.1. The Contractor must maintain the confidentiality of the Personal Data it has received from the Client with respect to third parties, unless an applicable statutory provision, code of professional conduct or court order requires it to disclose them, or this necessarily ensues on the basis of the Contract.

21.8.2. The Contractor must require its employees and any Processors to maintain confidentiality in accordance with the preceding paragraph.

21.9. Duration and termination

21.9.1. The provisions contained in Article 21 will also remain in force after the end of the Contract, if and as long as the Client provides Personal Data. After termination of the Contract the Contractor, at the Client's discretion, must: (i) copy, (ii) delete, (iii) return (whether or not by way of a back-up file) the Personal Data and files received, unless retention or saving is necessary (for a certain time) pursuant to a statutory obligation of the Contractor.

21.10. Liability

21.10.1. 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 Interim Financials (Netherlands) B.V. does not apply to the processing of Personal Data as referred to in this Article 21.

21.10.2. Any liability of the Contractor to the Client in the context of this article will be limited at all times to three times the amount of the fee invoiced by the Contractor in the context of the Contract, subject to a maximum of €300,000, except in so far as there has been (i) a wilful act or omission or gross negligence on the part of the Contractor, (ii) violation proved for the Client of specific obligations of the Contractor under the GDPR, and (iii) actions by the Contractor in conflict with the lawful instructions of the Client. Liability of the Contractor for any consequential loss, including, but not limited to, lost profits, missed income and damaged reputation shall always be excluded. The total amount for which the Contractor is liable to the Client under this article and the Contract together will also be limited to, and will not exceed, the amount paid by the Contractor's insurance.

21.10.3. In case of a claim (for damages) by a third party (including a Data Subject) is filed with the Contractor in connection with the Processing of Personal Data, if asked, the Client will cooperate in the provision of relevant information regarding the Processing or otherwise in order to enable the Contractor to defend itself against claims (for damages) of Data Subjects and/or third parties.

21.11. Other provisions

21.11.1. Should the legislation on the protection of personal data be amended, this will be amended in Article 21. This Article 21 is higher in rank than other agreements concluded between the parties.

21.11.2. If the nature of specific work entails that the Contractor cannot be considered the Controller as referred to in the GDPR in performing the work but only acts as the processor, the parties will conclude a separate processing agreement.