This is an English translation of General Terms and Conditions drawn up in Dutch. Every effort has been made to render the source text as literally as possible without compromising readability. In case of any disparity between the Dutch original and this translation, the Dutch text will prevail. Dutch law applies to these General Terms and Conditions. In this translation, Dutch legal concepts are expressed in English terms and may not be identical to the concepts described by those English terms as understood under the laws of other jurisdictions.

GENERAL TERMS AND CONDITIONS (August 2026)

Article 1 - Definitions

In these General Terms and Conditions, the following terms shall have the meanings set out below:

FourTax or Contractor: FourTax B.V., registered with the Dutch Chamber of Commerce (Kamer van Koophandel) under registration number 42129770, including its legal successor(s).

Client: any natural person or legal entity that engages FourTax for an Assignment or enters into an Agreement with FourTax.

Assignment or Agreement: the agreement pursuant to which FourTax undertakes towards the Client to perform certain activities or services.

Article 2 - Applicability

2.1 These General Terms and Conditions shall apply to all offers and/or quotations issued by FourTax and to every Assignment granted to FourTax and the performance thereof, as well as to any subsequent assignments and additional services, including where no further reference is made to these General Terms and Conditions.

2.2 FourTax shall be the sole contracting party. An Assignment shall not be deemed to have been granted to any director, employee or other person engaged by FourTax. The applicability of Articles 7:404, 7:407(2) and 7:409 of the Dutch Civil Code (Burgerlijk Wetboek) is expressly excluded.

2.3 Without prejudice to the foregoing, these General Terms and Conditions are also made for the benefit of any third party who is engaged, whether as an employee or otherwise, in the performance of an Assignment or who is or may be liable in connection therewith.

2.4 Any terms and conditions of the Client, including purchasing conditions, shall not apply to an Assignment unless FourTax has expressly accepted their applicability in writing.

2.5 Any deviation from these General Terms and Conditions shall be valid only if and insofar as FourTax has expressly confirmed such deviation to the Client in writing.

2.6 If any provision of these General Terms and Conditions or of any Agreement is or becomes invalid, void or unenforceable, the remaining provisions shall remain in full force and effect to the greatest extent possible. In such event, the parties shall replace the invalid, void or unenforceable provision with a provision that most closely reflects the purpose and intent of the original provision.

Article 3 - Establishment of the Assignment

3.1 The assignment confirmation shall be prepared on the basis of the information provided by the Client. The Client shall review the assignment confirmation and shall notify FourTax, without undue delay, of any inaccuracies or omissions therein.

3.2 An Agreement shall be concluded once FourTax has received the assignment confirmation issued by it, duly signed for acceptance by the Client. Any additional or amended services shall likewise form part of the Agreement. FourTax may require a separate assignment confirmation or fee arrangement in respect of such services.

3.3 Where an Assignment is granted orally, or where the assignment confirmation has not yet been duly accepted and returned by the Client to FourTax, the Agreement shall be deemed to have been concluded, subject to these General Terms and Conditions, at the moment FourTax commences performance of the Assignment at the Client's request.

Article 4 - Data and Information

4.1 The Client shall, whether upon request or otherwise, provide in a timely manner and in full all information, documents, access and cooperation that FourTax may reasonably require for the performance of the Assignment, in such form and manner as requested by FourTax. This shall also apply to information which the Client ought to understand may be relevant to the Assignment.

4.2 The Client warrants the accuracy, completeness, currency and lawful acquisition of the information and data provided by or on behalf of the Client, including where such information or data is provided through third parties or originates from third parties. FourTax is not required to independently verify such information or data, unless the nature of the Assignment expressly provides otherwise.

4.3 The Client shall promptly inform FourTax of any facts and circumstances, or any changes thereto, that are or may be relevant to the performance of the Assignment.

4.4 If the Client fails to comply with the provisions of Articles 4.1, 4.2 and/or 4.3, FourTax may postpone or suspend its activities. Any additional activities, costs, penalties and/or delays resulting therefrom shall be for the account and risk of the Client.

4.5 If and to the extent that FourTax suffers direct or indirect loss or damage as a result of the Client's failure to comply with the provisions of Articles 4.1, 4.2 and/or 4.3, such loss or damage shall be for the account and risk of the Client.

Article 5 - Performance of the Assignment

5.1 FourTax shall determine the manner in which the Assignment is performed and the person or persons engaged for that purpose, taking into account the Client's wishes where reasonably possible.

5.2 FourTax shall perform its activities as a diligent professional. In doing so, FourTax shall only have a best-efforts obligation and cannot guarantee the achievement of any (intended) tax result, financial result or other result.

5.3 FourTax shall be entitled to engage third parties for the whole or partial performance of an Assignment and is thereby authorised to accept, on behalf of the Client, any terms and conditions stipulated by such third parties. Where the costs of a third party are directly charged on to the Client or the engagement of such third party has material consequences for the Assignment, FourTax shall consult the Client in advance, unless urgency or a legal obligation renders such consultation impossible.

5.4 The Client acknowledges and accepts that FourTax is required to comply with the laws and regulations applicable to its services. FourTax excludes any liability for any loss or damage arising as a result of FourTax complying with the laws, regulations and professional rules applicable to it.

5.5 Where the Dutch Anti-Money Laundering and Anti-Terrorist Financing Act (Wet ter voorkoming van witwassen en financieren van terrorisme, Wwft) applies to an Assignment, FourTax may conduct client due diligence and may be required to report unusual transactions. The Client shall provide the information requested for that purpose. FourTax shall not be required to inform the Client of any such report where prohibited by law.

5.6 The Client accepts that FourTax is authorised to provide any information to the competent authorities which, in the opinion of FourTax, is necessary to comply with the Dutch Act implementing the EU Directive on the mandatory disclosure of reportable cross-border arrangements pursuant to Directive (EU) 2018/822.

5.7 An Assignment is not aimed at detecting fraud or unlawful conduct, unless parties expressly agree otherwise in writing. If, during the performance of the Assignment, a reasonable suspicion thereof arises, FourTax may request additional information, suspend its activities or terminate the Agreement and act in accordance with its statutory obligations.

5.8 FourTax shall maintain its own working file in relation to an Assignment. This file, with the exception of the Client's original documents, shall remain the property of FourTax.

Article 6 - Advice and Communication

6.1 Any advice or other result of the Assignment is prepared exclusively for the Client, for the agreed purpose and on the basis of the facts, circumstances and applicable rules known at that time. No third party may rely on or derive any rights from such advice or result without the prior written consent of FourTax.

6.2 A final written advice shall prevail over a draft, interim communication, oral advice or presentation. If the Client wishes to rely on oral advice, the Client may request FourTax to confirm such advice in writing.

6.3 FourTax is not required to update completed advice to reflect subsequent changes in facts, case law, policy or legislation, unless such updating forms part of the Assignment or is agreed separately.

6.4 Parties may communicate by email and through other agreed electronic means. Parties shall not be liable towards each other for any loss or damage arising from the use of electronic mail. Each Party shall take reasonable measures to protect against misdirected messages, malware, unauthorised access and other customary communication risks.

6.5 In the event of any doubt regarding the content and/or transmission of electronic mail, FourTax's electronic dispatch records shall be decisive.

Article 7 - Time Limits and Force Majeure

7.1 Any performance or delivery period specified by FourTax shall constitute an indicative period, unless it has been recorded in writing that such period constitutes a strict deadline.

7.2 An expected performance or delivery period shall commence only after FourTax has received all required information, cooperation and any agreed advance payment.

7.3 In the event of a delay, the Client shall first grant FourTax a reasonable period in writing to still fulfil its obligations, unless performance is permanently impossible.

7.4 FourTax shall not be obliged to perform its obligations for so long as it is prevented from doing so by a circumstance that reasonably lies beyond its control, including but not limited to the failure of essential facilities, cyber incidents, governmental measures, serious illness or failures on the part of a necessary supplier. Obligations shall be suspended for as long as such impediment continues. If the force majeure event continues for more than six weeks, either Party may terminate in writing the part of the Agreement that cannot yet be performed. Any activities already performed shall remain payable.

Article 8 - Term and Termination

8.1 An Agreement shall be entered into for an indefinite period, unless the content or nature of the Assignment indicates that it has been entered into for a definite period.

8.2 An Agreement for an indefinite period may be terminated in writing subject to a reasonable notice period, unless the principles of reasonableness and fairness preclude such termination. Any mandatory statutory rights of termination available to a Client acting outside the course of a profession or business shall remain fully applicable.

8.3 FourTax may suspend its activities or terminate the Agreement, in whole or in part, with immediate effect, if the Client materially fails to fulfil its obligations, fails to provide requested compliance information, is declared bankrupt, applies for a suspension of payments, becomes subject to administration or liquidation, ceases its activities, or if continuation of the Agreement cannot reasonably be required of FourTax.

8.4 Upon termination, the Client shall pay for the activities performed up to that time, the costs incurred and the obligations already entered into. A Client acting outside the course of a profession or business shall only be liable for a termination fee to the extent permitted by law.

8.5 Where the transfer of activities results in additional costs for FourTax, such costs shall be charged to the Client at the rates applicable at that time.

Article 9 - Intellectual Property Rights and Rights of Use

9.1 All intellectual property rights relating to models, methods, formats, analyses, reports, advice, software and other materials created or used by FourTax shall at all times remain vested in and owned by FourTax or, where applicable, by third parties engaged by FourTax.

9.2 Following payment, the Client may use the result within its own organisation for the purpose of the Assignment. Any other use, including publication, commercial exploitation, modification or disclosure to third parties, shall require the prior written consent of FourTax, except where such use is permitted by law or under the Agreement.

9.3 The Client may share the result of the Assignment with its own lawyer, accountant, financing provider or other professional adviser where this is reasonably necessary, provided that such recipient respects the confidentiality and understands that, without FourTax's consent, it may not rely on the result of the Assignment and may not derive any rights therefrom.

Article 10 - Confidentiality

10.1 FourTax shall treat non-public information relating to the Client as confidential and shall disclose such information only to persons who require the information for the performance of the Assignment.

10.2 The confidentiality obligation shall not apply to (i) information that was already public, (ii) information that FourTax is required to disclose pursuant to laws and regulations, a court order or a professional obligation, or (iii) to the extent that the Client has released FourTax from its confidentiality obligation.

10.3 FourTax shall be entitled, if FourTax or a person working for FourTax acts on its own behalf in disciplinary, civil, arbitral, administrative or criminal proceedings, to use the data and information of which it has become aware in the performance of the Assignment, to the extent that, in its reasonable opinion, this may be relevant.

Article 11 - Personal Data

11.1 Each Party to the Agreement shall, when processing personal data, comply with the General Data Protection Regulation and the related laws and regulations.

11.2 The Client warrants that it is entitled to provide personal data to FourTax and shall inform the data subjects where necessary.

11.3 FourTax processes personal data for the acceptance and performance of the Assignment and for its statutory obligations, and not for purposes that are incompatible with the purpose for which the personal data is obtained.

11.4 FourTax shall implement appropriate technical and organisational measures and may engage service providers that process personal data. Where required, a data processing agreement shall be concluded with a processor.

11.5 If FourTax acts as a processor of the Client with respect to a specific processing activity, the Parties shall, where necessary, enter into a separate data processing agreement.

Article 12 - Use of Artificial Intelligence

12.1 FourTax may use artificial intelligence systems, including generative AI, in the provision of its services. If and to the extent that FourTax makes use thereof, it shall do so within the limits of applicable laws and regulations and with safeguards appropriate to the sensitivity of the information and the nature of the Assignment.

Article 13 - Fees and Expenses

13.1 Unless otherwise agreed in writing, the fees payable to FourTax shall be determined by multiplying the number of hours spent on the performance of the Assignment by the applicable hourly rate. The hourly rates shall be adjusted periodically, generally on a calendar-year basis.

13.2 Unless otherwise agreed in writing, rates and amounts included in quotations and assignment confirmations are denominated in Euros and are exclusive of VAT and other governmental levies, exclusive of a 6% office charge, exclusive of travel and accommodation expenses and exclusive of disbursements (out-of-pocket expenses).

13.3 FourTax shall at all times be entitled to require the Client to make an advance payment or provide adequate security for its payment obligations and to postpone its services until such requirement has been satisfied, or to terminate the Agreement if such requirement is not satisfied.

Article 14 - Invoicing and Payment

14.1 FourTax generally invoices on a monthly basis. However, FourTax shall at all times be entitled to issue interim invoices for activities, in whole or in part.

14.2 Unless otherwise agreed in writing, invoices issued by FourTax to the Client shall be paid within 30 days of the invoice date to the bank account designated by FourTax, without any deduction, suspension of payment or set-off, unless mandatory law provides otherwise.

14.3 If payment is not made within the payment term referred to in Article 14.2, the Client shall be in default by operation of law, without any further notice of default being required, and FourTax shall be entitled to charge statutory interest from that date.

14.4 If payment is not made within the payment term referred to in Article 14.2, the Client acting in the course of a profession or business shall reimburse FourTax for all reasonable extrajudicial and judicial costs incurred in collecting the outstanding amount. For a Client not acting in the course of a profession or business, the statutory reminder procedure and the statutory maximum amounts for extrajudicial collection costs shall apply.

14.5 In the case of an Assignment involving multiple Clients, each of them shall be jointly and severally liable for the invoices, interest and costs relating to the joint Assignment.

14.6 Any claim for payment of all amounts owed to FourTax shall become immediately due and payable if the Client is declared bankrupt, applies for a suspension of payments, becomes subject to the statutory debt restructuring scheme, enters into liquidation or is dissolved, and/or otherwise loses, in whole or in part, the management of or the right to dispose of its assets.

Article 15 - Complaints

15.1 The submission of a complaint shall not suspend the Client's payment obligations.

15.2 Any complaint relating to an invoice amount must be notified to FourTax in writing within 14 days of the invoice date, failing which all rights and claims shall be forfeited.

15.3 Any complaint relating to services performed must be notified to FourTax in writing within 30 days after the Client has discovered, or could reasonably have discovered, the defect, failing which all rights and claims shall be forfeited.

15.4 In the event of a justified complaint, FourTax shall, at its discretion, be entitled to remedy, or procure the remedy of, the defect, to re-perform the relevant services, to grant a reasonable reduction of its fees, or to refrain from performing the Assignment in whole or in part, against a proportional refund of the fees already paid by the Client.

15.5 Upon discovering a shortcoming in the performance of an Assignment, the Client shall be obliged to do everything necessary to prevent or limit damage and, in the event of a remediable shortcoming, to afford FourTax a reasonable opportunity to remedy such shortcoming.

Article 16 - Liability and Indemnity

16.1 Without prejudice to the other limitations of liability set out in these General Terms and Conditions and except in the event of intent or deliberate recklessness, any liability of FourTax towards a Client, regardless of the legal basis of such liability, shall be limited to the amount actually paid out in that specific case under FourTax's professional liability insurance, increased by the amount of the applicable deductible. A copy of FourTax's professional liability insurance policy shall be made available upon request.

16.2 If, in any specific case, FourTax's professional liability insurance does not provide coverage for any reason whatsoever, or if the relevant loss or damage is not covered by insurance, FourTax's liability towards the Client shall be limited to no more than one time the amount (excluding VAT and the costs of engaged third parties) paid and/or payable by the Client to FourTax during the twelve-month period immediately preceding the event giving rise to the loss or damage, as fees (determined in accordance with Article 13) for services performed by FourTax relating to or connected with such event, subject to an absolute maximum of twenty-five thousand euros (€25,000).

16.3 FourTax shall under no circumstances be liable for any business losses, indirect loss or damage, or consequential loss or damage incurred by the Client or any third party.

16.4 FourTax shall at all times be entitled to set off any obligation to compensate for loss or damage against any unpaid invoices and the interest and costs arising therefrom.

16.5 Any claim for damages against FourTax, except where such claim has been acknowledged by FourTax or in the event of intent or deliberate recklessness, shall lapse by the mere expiry of 3 months after the Client has discovered, or ought reasonably to have discovered, the loss or damage and, in any event, upon the expiry of 24 months after the services were performed by FourTax.

16.6 The Client shall hold harmless and indemnify FourTax against any and all claims by third parties, including, without limitation, the Client's shareholders, directors, employees and affiliated legal entities and businesses, arising out of or in connection with the services performed by FourTax for the Client, except to the extent that such claims result from the intent or deliberate recklessness of FourTax.

16.7 If and to the extent that FourTax has engaged third parties in the performance of an Assignment, the Client shall never be entitled to assert against FourTax any rights and/or claims exceeding those that FourTax may assert against the relevant third party or parties.

Article 17 - Third-Party Rights Clause

17.1 These General Terms and Conditions shall also apply for the benefit of any persons or legal entities who are or have been working for FourTax or who have been engaged by FourTax for the performance of the Assignment. Such persons or legal entities, or their universal successors, may at any time rely on this third-party beneficiary clause stipulated for their benefit.

Article 18 - Governing Law, Disputes and Language

18.1 Dutch law shall govern the legal relationship between FourTax and the Client and these General Terms and Conditions.

18.2 Any dispute relating to these General Terms and Conditions and/or any Assignment or Agreement to which they apply shall be submitted to the competent Dutch court. To the extent that a choice of forum may be validly made, the court of the judicial district in which FourTax has its registered office shall have jurisdiction.

18.3 These General Terms and Conditions are available in the Dutch and English languages. In the event of any difference in meaning or interpretation between the two versions of these General Terms and Conditions, the Dutch text shall prevail.