

General Terms and Conditions

1. General

- 1.1** CA-Plus B.V. hereinafter CustomsAdvisoryPlus, is a private limited liability company organized and existing under Dutch Law with its statutory seat at Hellevoetsluis, The Netherlands. CustomsAdvisoryPlus has its office address at 29-32FL WorldPortCenter, Wilhelminakade 965, 3072 Rotterdam and is registered with the Rotterdam Chamber of Commerce under number 24429533 .
- Client:** any natural or legal person who engages CustomsAdvisoryPlus.
- 1.2** All engagements will exclusively be accepted and performed by CustomsAdvisoryPlus, setting aside Section 404, Section 407, paragraph 2, and Section 409 of Book 7 of the Dutch Civil Code [Burgerlijk Wetboek]. CustomsAdvisoryPlus is the Client's only contracting party (however, reference is made to section 2.2 below).
- 1.3** These General Terms and Conditions apply to all agreements between CustomsAdvisoryPlus and the Client, and to all new agreements as well as all juristic and other acts carried out by CustomsAdvisoryPlus with, for or in respect of the Client, including extra-contractual obligations. All clauses in these General Terms and Conditions have, in part, been laid down for the benefit of persons involved in the performance of the engagements and/or bearing any liability in that connection.

2. CustomsAdvisoryPlus/Client relationship

- 2.1** CustomsAdvisoryPlus shall make efforts to perform the agreement with the Client with the required due care and expertise. The agreement will exclusively be performed for the Client's benefit. The Client shall provide CustomsAdvisoryPlus with any and all information that may be relevant for the proper performance of the agreement, and with any and all information required by CustomsAdvisoryPlus. The Client guarantees the correctness and completeness of any and all information provided.
- 2.2** The Client and not CustomsAdvisoryPlus is deemed to have engaged the third parties engaged by CustomsAdvisoryPlus for the Client's benefit. From a legal and contractual point of view, it is assumed that the Client has directly engaged the third parties. CustomsAdvisoryPlus will be authorized to accept a limitation of liability on the Client's behalf upon engaging third parties. The Client also explicitly allows CustomsAdvisoryPlus to share any information with these third parties, which is relevant to the engagement and which is provided by the Client. The applicability of Section 76 of Book 6 of the Dutch Civil Code is excluded.

3. Liability of CustomsAdvisoryPlus

- 3.1** As soon as the Client has noted or should reasonably have noted a possible ground for a sound claim in respect of CustomsAdvisoryPlus, the Client will be required to promptly notify CustomsAdvisoryPlus in writing of such claim, corroborated by documentary evidence and properly substantiated, on penalty of the lapsing of the Client's right. All claims in respect of CustomsAdvisoryPlus will lapse twelve months after the Client has or should have notified CustomsAdvisoryPlus, unless the claim has been filed with a competent court. CustomsAdvisoryPlus will not be liable in respect of the Client as long as the Client has not fulfilled its or his/her obligations in respect of CustomsAdvisoryPlus. In such a case, the right to dissolve the agreement with CustomsAdvisoryPlus is excluded.
- 3.2** Any liability of CustomsAdvisoryPlus will in all cases be limited to the amount paid in the relevant case under the professional liability insurance policy (or policies), plus the amount of the excess not payable by the insurer (or insurers) in question pursuant to the terms and conditions of the policy (or policies).
- 3.3** CustomsAdvisoryPlus will not at any time be liable for any indirect damage [indirecte schade], consequential damage [gevolgsschade] and/or loss of income [bedrijfsschade]. CustomsAdvisoryPlus' liability will not at any time exceed that which has been laid down in these General Terms and Conditions, regardless of whether a claim is based on contract or on any other basis, such as wrongful act [onrechtmatige daad]. Any parties other than the Client cannot derive any rights from the agreement and its performance or non-performance. The Client indemnifies CustomsAdvisoryPlus against any claims of third parties.
- 3.4** During the performance of the engagement, CustomsAdvisoryPlus and the Client may use e-mail for the purposes of communication. CustomsAdvisoryPlus and the Client will not be liable in respect of each other for any damage ensuing from the use of e-mail, on condition they do everything that may reasonably be expected of them to prevent risks, such as the dissemination of computer viruses.

4. Fees

- 4.1 In principle, CustomsAdvisoryPlus' fees and the fees of the third parties engaged, will be calculated on the basis of the number of hours worked, multiplied by the applicable hourly rates. Additional expenses charged include out-of-pocket expenses, including an Office Administration Cost Charge of 2% for office expenses and administrative costs incurred. CustomsAdvisoryPlus and the third parties engaged, will have the right to revise the hourly rates applied by them and the fees charged by them prematurely. Such revision will also apply in the event that it has not been stated in advance. CustomsAdvisoryPlus will at all times be entitled to require the Client to pay a retainer.
- 4.2 CustomsAdvisoryPlus' fee statements, including the third party fees must be paid within 14 days of the date thereof or at once in case of any shortcoming on the part of the Client. Whenever the Client does not pay within the mentioned period of time, statutory interest is payable by the Client from the date due till the date of payment in full. The Client will not have the right to set off or suspend payment. The Client will be required to provide security and/or tender payment in the event that any of CustomsAdvisoryPlus' eligible claims against the Client and/or the Client's group companies or majority interests remain unpaid. Within that framework, CustomsAdvisoryPlus will be irrevocably authorized to pledge to itself on the Client's behalf everything that it holds belonging to the Client or that it owes the Client. All of CustomsAdvisoryPlus' judicial and/or extra-judicial expenses relating to the recovery of its claims must be borne by the Client.
- 4.3 CustomsAdvisoryPlus will have the right also to set off any current or future conditional and/or reasonably foreseeable claims in respect of the Client against that which it owes and/or will reasonably owe the Client. For purposes of this provision, "the Client" will include the Client's group companies and/or majority interests.

5. Other provisions

- 5.1 Tax Advisors are legally required, under the Act against Money Laundering and Terrorism (AMLT), to report all transactions that are deemed to be uncommon under the published indicators. On the basis of the AMLT, CustomsAdvisoryPlus is required, before providing any services, to always establish the identity of the Client. Whenever CustomsAdvisoryPlus identifies that a particular transaction is to be considered uncommon under the published guidelines, it will be required to inform the Financial Intelligence Unit-Nederland. Based on the AMLT CustomsAdvisoryPlus cannot inform the Client in this respect. By signing the agreement, the Client also grants CustomsAdvisoryPlus permission to automatically process any personal data collected and yet to be collected by CustomsAdvisoryPlus.
- 5.2 Any current and future rights of intellectual and/or industrial property relating to the performance of the agreement will exclusively be vested in and/or accrue to CustomsAdvisoryPlus only. The Client may not remove and/or modify any copyright, trademark and/or trade-name notices and/or any notices of other rights of intellectual and/or industrial property, including notices regarding its confidential nature and secrecy. Furthermore, without CustomsAdvisoryPlus' prior written permission, the Client may not reproduce, publish or utilize any CustomsAdvisoryPlus' products, including its advice, reports, methods and - standard - contracts, all this in the broadest sense of the words, and engaging third parties in so doing or not.
- 5.3 In the event that one or more provisions laid down in the agreement turn out to be wholly or partially invalid or unenforceable, they are hereby replaced by provisions for which this is not the case and that, to the extent possible, provide for the same as the invalid or unenforceable provisions. To the extent necessary, the parties shall consult one another further and in good faith as to the exact wording of those substitute provisions.
- 5.4 The agreement will be subject to Dutch law, to the exclusion of any other law. No statements will be made to any third party regarding any disputes in connection with or further to the agreement, and any such disputes will be submitted to the competent court in Rotterdam, the Netherlands, to the exclusion of any other court, without prejudice to CustomsAdvisoryPlus' right to submit a dispute to the Netherlands Arbitration Institute [Nederlands Arbitrage Instituut] in Rotterdam, which will then apply its then applicable Arbitration Rules.