

General terms and conditions of Mr. R.M. Vermeulen B.V.

Mr. R.M. Vermeulen B.V. (Mr. R.M. Vermeulen) is a private limited liability company established under the laws of the Netherlands and with its registered seat in Amsterdam for the purpose of providing tax advice services.

All relations between the client and Mr. R.M. Vermeulen shall be subject to these General Terms and Conditions.

Mr. R.M. Vermeulen shall operate as sole contracting party of the client. Articles 404 (which relates to the situation where it is the client's intention that an instruction be carried out by a specific person) and 407(2) (which imposes a joint and several liability where an instruction is given to two or more persons) of Book 7 of the Dutch Civil Code shall not be applicable.

The person who is a direct or indirect shareholder of Mr. R.M. Vermeulen and who performs professional services for Mr. R.M. Vermeulen may be referred to by or on behalf of Mr. R.M. Vermeulen as 'partner' or 'vennoot', this in accordance with general professional custom. The person referred to as such acts exclusively for the account and risk of Mr. R.M. Vermeulen in performing his or her professional services.

Any liability of Mr. R.M. Vermeulen is limited to the amount paid out under its professional liability insurance policy, increased by the amount of the deductible that is not for the account of the insurers under the policy terms and conditions.

These General Terms and Conditions may also be invoked by persons and legal entities associated with Mr. R.M. Vermeulen, whether directly or indirectly, and that are involved in any manner in the services provided by or on behalf of Mr. R.M. Vermeulen.

The relations between a client and Mr. R.M. Vermeulen shall be governed by the laws of the Netherlands.

The court in Amsterdam shall be exclusively competent to hear any dispute between the client and Mr. R.M. Vermeulen.

Amsterdam, June 5, 2018