

TERMS AND CONDITIONS

Robbe Administratie & Advies

Sole proprietorship

Chamber of Commerce number: **81443870**

Version 1.0

Effective Date: **July 20, 2026**

Article 1 – Definitions

In these general terms and conditions, the following definitions apply:

1.1 Robbe Administratie & Advies

The sole proprietorship trading under the name **Robbe Administratie & Advies**, registered in the Trade Register of the Chamber of Commerce under number **81443870**, as contractor.

1.2 Client

Any natural person, legal entity, company, foundation, association or other organisation that gives or wishes to give an assignment to Robbe Administratie & Advies.

1.3 Business client

A client who acts in the exercise of a profession or business.

1.4 Consumer

A natural person who is not acting in the exercise of a profession or business.

1.5 Agreement

Any contract for services as referred to in Article 7:400 of the Dutch Civil Code, any additional assignment, amendment of an assignment and any follow-up assignment between Robbe Administratie & Advies and the client.

1.6 Activities

All services provided or to be provided by Robbe Administratie & Advies, including, among others:

- financial administrations;
 - payroll administration;
 - accounting work;
 - compiling annual accounts;
 - interim figures;
 - tax returns;
 - tax advice;
 - business consultancy;
 - guidance with business forms;
 - assistance with the incorporation, conversion, merger, demerger and liquidation of companies;
 - contacts with the Tax and Customs Administration;
 - grant applications;
 - other administrative, tax and business economic services.
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1.7 Modest

All written and digital data, including:

- administrations;
 - invoices;
 - bank statements;
 - contracts;
 - agreements;
 - payroll administration;
 - tax returns;
 - annual accounts;
 - reports;
 - emails;
 - digital files;
 - scans;
 - cloud storage;
 - other data carriers.
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1.8 Confidential Information

All information of which the client or Robbe Administratie & Advies knows or should reasonably understand that it is confidential.

This includes:

- personal data;
- financial data;
- company details;
- tax information;
- commercial information;
- offered;
- opinions;
- reports;
- software;
- source files.

1.9 Personal data

Any data relating to an identified or identifiable natural person within the meaning of the General Data Protection Regulation (GDPR).

1.10 In writing

Written is also understood to mean:

- email;
- secure customer portals;
- electronic signature;
- cloud environments;
- other electronic means of communication which enable the content to be stored and reproduced on a permanent basis.

1.11 Additional work

Activities that are not explicitly part of the original agreement, including:

- additional advice;
 - repair work;
 - additional discussions;
 - additional tax activities;
 - objection and appeal procedures;
 - support with due diligence;
 - work as a result of incomplete or incorrect administration.
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1.12 Third parties

Any natural or legal person engaged by Robbe Administratie & Advies in the execution of the agreement, including independent professionals, software suppliers, cloud providers, ICT service providers, lawyers, tax specialists and other advisors.

1.13 Force majeure

Any circumstance beyond the control of Robbe Administratie & Advies, as a result of which compliance with the agreement cannot reasonably be required.

This includes, among other things:

- disease;
 - death;
 - fire;
 - power outages;
 - internet outages;
 - cyberattacks;
 - ransomware;
 - malfunctions at software suppliers;
 - government measures;
 - pandemics;
 - natural disasters;
 - strikes.
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1.14 AML

The Money Laundering and Terrorist Financing (Prevention) Act and the regulations based on it.

1.15 GDPR

The General Data Protection Regulation (EU 2016/679), including the GDPR Implementation Act and future laws and regulations that will replace it.

1.16 Business days

Monday to Friday, with the exception of generally recognized Dutch holidays.

1.17 Electronic communication

All communication via email, customer portals, cloud environments, messaging services, e-signatures and other digital means of communication.

Article 2 Applicability

2.1 These general terms and conditions apply to all quotations, offers, agreements, assignments and other legal relationships between Robbe Administratie & Advies and the client.

2.2 The Client's general terms and conditions are expressly rejected, unless otherwise agreed in writing.

2.3 Deviations from these general terms and conditions are only valid if they have been confirmed in writing by Robbe Administratie & Advies.

2.4 If any provision of these terms and conditions is found to be null and void or is annulled, the remaining provisions will remain in full force and effect.

2.5 In that case, the parties will replace the null and void provision with a provision that is as close as possible to the purpose and purport of the original provision.

2.6 Robbe Administratie & Advies is entitled to change these general terms and conditions.

Amended terms and conditions will be announced in good time and will apply to new assignments and – to the extent permitted by law – to existing agreements.

Article 3 Quotations and conclusion of the agreement

3.1 All quotations and quotations are without obligation, unless expressly stated otherwise in writing.

3.2 Quotations are valid for thirty days after the date.

3.3 An agreement is concluded as soon as:

- the Client accepts the quotation in writing or electronically;
- Robbe Administratie & Advies confirms the assignment in writing;
- or actually starts the work.

3.4 Obvious clerical errors, calculation errors or other errors in quotations are not binding on Robbe Administratie & Advies.

3.5 Verbal commitments are only binding if they have been confirmed in writing.

3.6 Amendments to the agreement are only valid if both parties agree to them in writing.

Article 4 Execution of the assignment

4.1 Robbe Administratie & Advies will carry out the work in accordance with the care that may be expected of a reasonably competent and reasonably acting professional.

4.2 Robbe Administratie & Advies is exclusively subject to an obligation to perform to the best of its ability.

No guarantee is given with regard to any financial, tax or legal result.

4.3 The work will be carried out on the basis of the information provided by the Client.

Robbe Administratie & Advies is not obliged to conduct independent research into the correctness, completeness or reliability thereof, unless the nature of the assignment or the law requires otherwise.

4.4 Robbe Administratie & Advies does not perform statutory audit work as referred to in Article 2:393 of the Dutch Civil Code, unless the parties have expressly agreed to this in writing.

4.5 Robbe Administratie & Advies independently determines the way in which the assignment is carried out.

4.6 Robbe Administratie & Advies is authorised to engage third parties in the execution of the agreement.

4.7 The Client will provide all cooperation that is reasonably necessary for the correct execution of the assignment.

Article 5 Obligations of the client

5.1 The Client will provide all information, documents and data that are necessary for the correct execution of the assignment completely, correctly and on time.

5.2 The Client guarantees the correctness, completeness and reliability of all information provided.

5.3 The Client remains responsible at all times for:

- the administration kept;
- the content of the accounts;
- the accuracy of tax returns;
- the accuracy of annual accounts;
- business decisions;
- tax choices;
- financial decisions.

This responsibility continues to exist, even if work has been carried out by Robbe Administratie & Advies on the basis of the data provided.

5.4 If data is supplied incorrectly, incompletely or too late, all resulting consequences will be entirely at the expense and risk of the Client.

This includes:

- interest on tax;
- default penalties;
- fines;
- additional assessments;
- missed tax facilities;
- extra work.

5.5 The Client must immediately notify Robbe Administratie & Advies of any changes made by the Tax and Customs Administration, UWV, pension funds, banks, insurers or other bodies.

5.6 The Client is responsible for keeping the original records in accordance with the statutory retention periods, unless otherwise agreed in writing.

5.7 The Client guarantees that the provision of personal data to Robbe Administration & Advice is lawful and indemnifies Robbe Administratie & Advies against claims from third parties due to violation of privacy legislation arising from unlawfully provided data.

Article 6 – Provision of data and administration

6.1 The Client is obliged to make all data, documents and other information necessary for the execution of the agreement available to Robbe Administratie & Advies in a complete, correct, up-to-date and timely manner.

6.2 Unless otherwise agreed in writing, all information required for the execution of the order must be provided no later than fourteen (14) days before the relevant statutory or agreed term.

6.3 Robbe Administratie & Advies is not obliged to independently investigate the accuracy, completeness, authenticity or legality of the information provided by the Client, unless the nature of the assignment or a legal obligation requires this.

6.4 If the Client provides information incorrectly, incompletely or not on time, Robbe Administratie & Advies is entitled:

- suspend the performance of the assignment;
- to charge for the resulting extra work as additional work;
- agreed deadlines.

6.5 Robbe Administratie & Advies is not liable for damage caused by the Client not providing the required information, or not providing it completely or on time.

6.6 The Client must immediately forward assessments, decisions, correspondence and other documents from the Tax and Customs Administration, UWV, municipalities, pension funds or other bodies to Robbe Administratie & Advies if they are important for the execution of the assignment.

6.7 The Client remains responsible for the statutory retention obligation of its records, unless otherwise agreed in writing.

Article 7 – Time limits

7.1 All deadlines stated by Robbe Administratie & Advies are indicative and do not count as strict deadlines, unless expressly agreed otherwise in writing.

7.2 Exceeding a term does not entitle the Client to:

- damages;
- dissolution of the agreement;
- suspension of commitments.

7.3 If delay occurs due to circumstances attributable to the Client, all agreed terms will be automatically extended by the duration of that delay.

7.4 Tax returns and other documents will only be submitted after the Client has provided the necessary information in full and, if agreed, has approved the draft documents.

Article 8 – Fees and rates

8.1 The fee is determined on the basis of:

- a fixed price;
- a subscription;
- an hourly rate;
- or a combination thereof.

8.2 Unless otherwise agreed in writing, all rates are exclusive of turnover tax, disbursements, travel and accommodation expenses, court fees, fees and costs of third parties engaged.

8.3 Robbe Administratie & Advies is entitled to adjust its rates annually with effect from 1 January on the basis of inflation, wage developments, changed laws and regulations or other cost-increasing circumstances.

8.4 In addition, Robbe Administratie & Advies is entitled to adjust rates in the interim in the event of exceptional cost increases or changed legal obligations that affect the execution of the assignment. If a rate increase substantially affects an ongoing agreement, the Client will be notified of this in advance.

8.5 Activities that fall outside the agreed assignment will be regarded as additional work and will be invoiced separately.

8.6 Consultation, correspondence, discussions, advisory work, repair work and support outside the agreed assignment can be charged separately.

Article 9 – Additional work

9.1 Additional work is deemed to exist if, among other things:

- additional work is requested;
- additional work is necessary due to incomplete or incorrect data;
- objection and appeal procedures are conducted;
- additional tax or administrative investigations are required;
- repair work on administrations must be carried out.

9.2 Additional work will be carried out at the rates applicable at that time, unless otherwise agreed in writing.

9.3 To the extent reasonably possible, Robbe Administratie & Advies will inform the Client in advance of the necessity and the expected scope of the additional work.

Article 10 – Invoicing and payment

10.1 Invoices must be paid within eight days (8) of the invoice date, unless otherwise agreed in writing.

10.2 Electronic invoicing is permitted. The Client agrees to the sending of invoices by e-mail or via a digital customer portal.

10.3 The Client is not entitled to suspend or set off payments, unless mandatory law allows this.

10.4 Objections to an invoice must be submitted in writing and with reasons within fourteen (14) days of the invoice date. Submitting an objection does not suspend the payment obligation.

10.5 Robbe Administratie & Advies is entitled to require an advance or advance payment before starting or continuing the work.

10.6 Recurring subscriptions are invoiced in advance, unless otherwise agreed in writing.

Article 11 – Default, interest and collection costs

11.1 If the Client does not pay on time, it will be in default by operation of law without notice of default being required.

11.2 From the expiry date, the Client owes the statutory commercial interest. If the client is a consumer, the statutory interest as stipulated in the law applies.

11.3 All reasonable extrajudicial collection costs and legal costs that Robbe Administratie & Advies has to incur in order to collect its claim will be borne by the client. For consumers, the Decree on compensation for extrajudicial collection costs applies; for business clients, the statutory regulation applies and, if higher, the reasonable costs actually incurred.

11.4 Payments are successively allocated to:

1. costs;
2. accrued interest;
3. oldest outstanding principal.

Article 12 – Suspension, termination and right of retention

12.1 Robbe Administratie & Advies is entitled to suspend the execution of the agreement in whole or in part if:

- client does not pay on time;
- the client does not fulfil its obligations under the agreement;
- insufficient data are provided;
- there are reasonable grounds for suspecting fraud, money laundering, tax evasion or other criminal offences;
- Continuation of the assignment would lead to a violation of laws or regulations or professional standards.

12.2 During the suspension, Robbe Administratie & Advies is not liable for any damage resulting from this, unless there is intent or deliberate recklessness.

12.3 If the Client continues to fail after a reasonable period of rectification, Robbe Administratie & Advies is entitled to terminate the agreement in whole or in part, without prejudice to its other statutory rights.

12.4 Upon termination, all work already performed and costs incurred remain immediately due and payable.

12.5 Insofar as permitted by law, Robbe Administratie & Advies is entitled to suspend the issuance of files, records and other documents until all due and payable claims have been paid

in full (right of retention). This right of retention will not be exercised if it would make it impossible for the client to comply with a legal obligation or if the withholding of documents would be unacceptable according to the standards of reasonableness and fairness.

12.6 After termination of the agreement, the Client may request the transfer of digital files and administrations. The costs of collecting, verifying, exporting and transferring thereof may be charged separately.

12.7 Robbe Administratie & Advies is entitled to transfer the agreement or its performance to a legal successor or affiliated company, provided that the interests of the Client are not substantially harmed as a result.

12.8 The provisions regarding confidentiality, intellectual property, liability, payment, retention periods, applicable law and disputes shall remain in force even after termination of the agreement.

Article 13 – Confidentiality

13.1 Robbe Administratie & Advies is obliged to maintain the confidentiality of all confidential information it receives from the Client in the context of the performance of the agreement, unless a legal obligation, a court decision or a professional rule obliges it to be disclosed.

13.2 Confidential information is understood to mean all information that Robbe Administratie & Advies knows or should reasonably understand is confidential, including financial, tax, commercial, technical and personal data.

13.3 The duty of confidentiality also applies to employees, observers, advisors and third parties engaged by Robbe Administratie & Advies.

13.4 The duty of confidentiality remains in full force and effect even after termination of the agreement.

Article 14 – Privacy and processing of personal data

14.1 Robbe Administratie & Advies processes personal data in accordance with the General Data Protection Regulation (GDPR), the GDPR Implementation Act and other applicable laws and regulations.

14.2 Personal data will only be processed for:

- the performance of the agreement;
- tax and administrative services;
- complying with legal obligations;
- Relationship management and communication.

14.3 Robbe Administratie & Advies takes appropriate technical and organisational security measures to protect personal data.

14.4 Personal data will not be kept longer than is necessary for the purpose for which they were collected, unless a statutory retention period prescribes a longer retention obligation.

14.5 If Robbe Administratie & Advies acts as a processor within the meaning of the GDPR, the parties will enter into a separate processing agreement upon request.

Article 15 – Electronic communications and digital services

15.1 Parties may communicate via email, secure customer portals, cloud storage, electronic signatures and other common digital means of communication.

15.2 Electronic communication shall be deemed to have the same legal effect as written communication, unless mandatory law provides otherwise.

15.3 Each party shall ensure appropriate security of its own systems and accounts.

15.4 Robbe Administratie & Advies is not liable for damage as a result of malfunctions, viruses, hacking, failure of internet or telecom connections or other technical causes that are beyond its reasonable control.

15.5 The risk of sending electronic messages is borne by both parties from the moment that the message is demonstrably sent.

Article 16 – Use of software and AI

16.1 Robbe Administratie & Advies is entitled to use professional software, cloud solutions, automation and AI-supported tools to support the execution of the assignment.

16.2 The use of such tools does not relieve Robbe Administratie & Advies of its obligation to assess the results in a reasonable manner before they are provided to the client.

16.3 If external software suppliers or cloud platforms are used, Robbe Administratie & Advies will make a careful choice and, insofar as required, make appropriate processing arrangements.

Article 17 – Retention periods and archiving

17.1 After termination of the agreement, Robbe Administratie & Advies will keep the file for the period prescribed by law or, in the absence thereof, for a reasonable period of time.

17.2 After the retention period has expired, Robbe Administratie & Advies is entitled to destroy files and digital files.

17.3 At the request of the Client, files or digital files, insofar as available, will be provided to the Client after all outstanding claims have been paid.

Article 18 – Intellectual property

18.1 All intellectual property rights to reports, advice, calculations, models, spreadsheets, working methods, software, templates and other documents developed by Robbe Administratie & Advies remain the property of Robbe Administratie & Advies, unless otherwise agreed in writing.

18.2 The Client will only acquire a non-exclusive right of use for the purpose for which the documents were provided.

18.3 The Client is not permitted to reproduce, publish or commercially exploit these documents without prior written permission, unless this follows from the nature of the assignment.

Article 19 – Wwft and Sanctions Act

19.1 Insofar as the activities fall under the Money Laundering and Terrorist Financing (Prevention) Act (Wwft), the Client is obliged to provide all information and documentation necessary for the customer due diligence, including – if applicable – information about the ultimate beneficial owner (UBO).

19.2 Robbe Administratie & Advies is entitled to suspend or terminate the performance of the assignment if the client fails to comply with the obligations arising from the Wwft or other applicable laws and regulations.

19.3 If Robbe Administratie & Advies is obliged to report to a competent authority on the basis of a statutory reporting obligation, it cannot be held liable for this.

19.4 Robbe Administratie & Advies is authorised to terminate the agreement with immediate effect if its performance would be in conflict with sanctions legislation or if the client is on an applicable national or international sanctions list.

Article 20 – Force majeure

20.1 Force majeure is understood to mean any circumstance beyond the reasonable influence of Robbe Administratie & Advies, as a result of which performance of the agreement becomes temporarily or permanently impossible.

20.2 Force majeure includes:

- illness or death of the entrepreneur;
- fire;
- power outages;
- internet or network failures;
- cyber incidents;
- failure of software or cloud vendors;
- pandemics;
- government measures;
- natural disasters;
- strikes.

20.3 During the period of force majeure, the obligations of Robbe Administratie & Advies are suspended.

20.4 If the force majeure continues for more than sixty days, both parties are entitled to terminate the agreement in writing without being obliged to pay compensation.

Article 21 – Liability

21.1 Robbe Administratie & Advies is only liable for direct damage that is the direct result of an attributable shortcoming in the performance of the agreement.

21.2 Any liability is limited to the amount paid out by the professional liability insurance in the case in question.

21.3 If, for whatever reason, no payment is made, liability is limited to the fee paid by the Client for the assignment in question during the twelve months prior to the event causing the damage, with a maximum of € 1,500.00, unless mandatory law opposes this.

21.4 Robbe Administratie & Advies is not liable for indirect damage, including consequential damage, loss of profit, business interruption, loss of data, missed tax benefits, reputational damage and immaterial damage.

21.5 Robbe Administratie & Advies is also not liable for damage resulting from incorrect, incomplete or late information provided by the Client.

21.6 Before the Client claims compensation, it will give Robbe Administratie & Advies the opportunity in writing to remedy any shortcoming within a reasonable period of time, insofar as rectification is possible.

21.7 The limitations of this article do not apply to damage resulting from intent or deliberate recklessness on the part of Robbe Administratie & Advies.

Article 22 – Indemnification

22.1 The Client indemnifies Robbe Administratie & Advies against claims from third parties arising from incorrect, incomplete or misleading information provided by the Client.

22.2 This indemnification also includes reasonable costs of legal assistance and other costs that Robbe Administratie & Advies must incur in order to defend such claims, insofar as these claims can be attributed to the Client.

Article 23 – Complaints

23.1 The Client must notify Robbe Administratie & Advies of complaints about the performance of the agreement in writing and stating the reasons within thirty days after it has discovered or should reasonably have discovered the defect.

23.2 Failure to submit a complaint in time may result in the loss of rights in respect of the alleged shortcoming, insofar as permitted by law.

23.3 The submission of a complaint does not suspend the payment obligation.

Article 24 – Applicable law and disputes

24.1 All quotations, agreements and legal relationships between the parties are exclusively governed by Dutch law.

24.2 Disputes shall be submitted to the competent court of the district in which Robbe Administratie & Advies has its registered office, unless mandatory law designates another competent court.

Article 25 – Final provisions

25.1 These general terms and conditions come into force on the effective date stated on the front page.

25.2 These terms and conditions replace all general terms and conditions previously used by Robbe Administratie & Advies.

25.3 If any provision of these terms and conditions is null and void or is annulled, the remaining provisions shall remain in full force and effect. The parties shall replace the invalid provision with a provision that comes as close as possible to its purpose and purport.

25.4 Robbe Administratie & Advies is authorised to amend these general terms and conditions. Amended terms and conditions will be notified to clients and will apply from the announced effective date for new agreements and, to the extent permitted by law, for current agreements.