

CONDITIONS FOR APPLICATIONS  
Reed Business B.V.

Definitions

- 1.1. Customer: the natural person or legal person with whom RB has concluded an Agreement for Applications.

Application(s): databases, (online) knowledge bases, (modules of) information products and/or other publications, including online tools and computer software (with corresponding online updates) which are made available to Customer by RB.

Agreement for Applications: the agreement and/or legal relationship with regard to RB making an Application available online with which the Conditions for Applications form an integral part.

Authorised Users: the employees working within the legal entity of Customer who may make use of the Application(s) with the consent of Customer.

Office Hours: the time period from 8.30 am until 5.30 pm on Monday up to and including Friday, with the exception of Dutch public holidays.

Customers: the customers of Customer for whom Customer performs services with the aid of the Application(s).

Customer Portal: an Application consisting of a closed online environment destined for, *inter alia*, the communication between Customer and its Customers and for the Customers' approval of documents drawn up and made available within this environment by Customer for the benefit of its Customers. Not every Application has a Customer Portal.

RB: the private company with limited liability Reed Business B.V., as well as its subsidiaries and other affiliated companies that refer to these general conditions, hereinafter to be referred to as 'RB'.

Applicability

- 1.2. These conditions shall apply to all quotations and offers of RB with regard to Applications and to all Agreements for Applications.

- 1.3. By entering into an Agreement for Applications with RB, Customer waives applicability of any conditions used by it, howsoever denominated, so that all our Agreements for Applications shall exclusively be governed by the conditions as used by RB. If within an Application third-party products and services are offered, additional conditions shall apply to the use of these products and services. Prior to the acquisition of the products and services Customer shall be given the opportunity to take note of these conditions.

#### Offers, Formation and Amendment of the Agreement for Applications

- 1.4. All quotations and offers issued by RB shall be without engagement. Only after written (order) confirmation or factual performance by RB the Agreement for Applications shall come into effect. Amendments to assignments shall be binding on RB only to the extent confirmed in writing and/or factually performed by RB.

#### Use of the Application

- 1.5. The Application will be made available to Customer online by providing the login data with which Customer gets access to the Application. The login data may not be provided to unauthorised third parties.
- 1.6. For the use of the Application Customer has to use a web browser. On the website pertaining to the Application RB mentions with which browsers and browser versions the Application can be used, and which hardware and software is required for this use. RB shall keep this information up to date and advises Customer to check the website of RB regularly.
- 1.7. During the term of the Agreement for Applications Customer may allow Authorised Users within its organisation to use the Application in accordance with the provisions of the Agreement for Applications and the additional conditions that may apply to the use of third-party products and services. Customer shall be obliged to follow all user and/or other instructions of RB with regard to the Application and/or the use thereof and to also impose the applicability of these conditions on the Authorised Users.
- 1.8. Within the Application rights and roles are designated to the Authorised Users who use the Application on behalf of Customer, or, in so far as this relates to the Customer Portal, to the Customers who use the Customer Portal under Customer's responsibility. Customer shall be responsible for the management, such as the granting or withdrawal of the user accounts for its Authorised Users and, in so far as this relates to the Customer Portal, for its Customers.
- 1.9. The use of the Application is limited to the number of Authorised Users mentioned in the quotation or the Agreement for Applications, or an otherwise agreed-upon maximum of Authorised Users.

- 1.10. Customer may use the Application exclusively (a) for Customer's own business activities, (b) to the extent not resulting in commercial exploitation of the Application, and (c) to the extent not causing or threatening to cause any damage to RB's legitimate interests and not jeopardising normal commercial exploitation of the Application. Customer shall not be allowed:
- to provide access to the Application to third parties or have them use the Application, with the exception of Customers who can get access to the Customer Portal;
  - to use the Application in a way that is prohibited on the basis of laws, rules and regulations or government regulations or government decrees;
  - to violate the rights of third parties;
  - to try to obtain, in any way whatsoever, unauthorised access to the Application, data, accounts, or networks in order to disturb them;
  - to damage, in any way whatsoever, the Application or to obstruct the use thereof by Authorised Users;
  - to use screen scrapers or other software with the intention to capture or affect the data stored in the Application;
  - to hack the Application or to overload it to such an extent that there will be a risk of denial of service or another malfunction of the Application.
- 1.11. In so far as technology or software of third parties is required for the use of the Application, Customer itself shall be responsible for obtaining a right of use thereto under the conditions set by the third party concerned.

#### Availability and Maintenance

- 1.12. RB shall make an effort to have and to keep the Application available for Customer as much as possible.
- 1.13. RB shall perform the planned maintenance to the Application as much as possible outside Office Hours so that Customer will not experience any nuisance. If in RB's opinion it is reasonably necessary to perform the planned maintenance during Office Hours, RB shall inform Customer of this in due time. The maintenance of third-party products and services shall be performed by or for the benefit of those third parties, and shall be announced by these third parties in due time.
- 1.14. RB reserves the right to suspend access to the Application:
- if RB is of the opinion that Customer's use of the Application constitutes a direct or indirect threat to the performance or the integrity of the Application, the network of RB or the use of the Application by other parties;
  - if this is reasonably necessary to prevent unauthorised access to data stored in the Application;
  - to the extent this is necessary to meet statutory requirements;

- if Customer does not comply with the conditions of the Agreement for Applications.

1.15. RB shall not be responsible for the means of communication, networks and other means necessary to enable Customer to use the Application. Any malfunction in the communication between Customer and the Application outside RB's infrastructure cannot be held against RB. With regard to determining the cause of the malfunction and whether the malfunction occurred within or outside RB's infrastructure, Customer accepts that RB's technical report in this respect shall be decisive.

#### Help Desk

1.16. Under the Agreement for Applications Customer has the right to use RB's help desk during the term included in the Agreement for Applications.

#### Additional Services

1.17. At the request of Customer RB can deliver additional services to Customer. The Application shows which additional services RB can deliver and which costs are connected thereto. Unless the parties have agreed otherwise, the provisions of the Agreement for Applications shall apply to the additional services.

1.18. If Customer wishes to acquire the use of a collective certificate (PKI government certificate for joint use) as an additional service from RB, the following shall apply:

- Customer may only use the collective certificate for filing a maximum number of tax returns per year per customer and for a maximum number of customers specifically agreed-upon with RB;
- the specifications and restrictions as specified in the product description of the collective certificate shall apply to the use of the collective certificate;
- only Customer shall be responsible for the use of the collective certificate. Any malfunction or damage caused by the use of such a certificate, including filing incorrect, incomplete or overdue tax returns, cannot be held against RB.

1.19. If Customer acquires a Customer Portal from RB, it can use the approval procedure within the Customer Portal offered by RB. This procedure offers Customer the opportunity to obtain the approval of its Customers electronically with the documents drafted by Customer. The following additional conditions shall apply to the use of this approval procedure:

- a. Customer has ascertained that the approval procedure offered by RB is suitable for the purpose for which Customer wants to use it. The choice for this method and the use thereof by Customer and its Customers shall be for Customer's account and risk.

- b. Customer shall be responsible for providing the correct (contact) details of the Customers who are authorised to log on and to use the approval method offered within the Customer Portal.
- c. Customer agrees that the administration and log details of RB shall be the only and full evidence and that they shall have conclusive evidentiary value.
- d. without prejudice to the stipulations in Article 1.36, Customer shall indemnify RB against any liability vis-à-vis and claims of third parties, including but not limited to Customers, in connection with the use of the approval procedure offered within the Customer Portal.

### Third-Party Products and Services

- 1.20 Within an Application third-party products and services can be offered. Additional conditions shall apply to the use of such products and services, including conditions for the use, the availability of such products and services and duration and termination of the use thereof. Prior to the acquisition of the products and services Customer shall be given the opportunity to take note of these conditions.
- 1.21 Additional costs may be connected to the use of third-party products and services. In that case, these additional costs shall be presented to Customer prior to the acquisition of the products and services, so that Customer can take note thereof before purchasing the products and services.

### Fees and Prices

- 1.22. The amounts owed by Customer pursuant to the use of the Application are mentioned in the Agreement for Applications and must be paid by Customer to RB in advance on a regular basis, unless the parties agree otherwise.
- 1.23. Unless expressly provided otherwise, all prices are exclusive of BTW (Dutch VAT). RB shall be entitled to pass any change to the BTW rate on to Customer.
- 1.24. RB shall have the right at all times to change the agreed-upon fees and/or prices, unless otherwise agreed by the parties in writing.

### Payment

- 1.25. Unless expressly agreed otherwise, RB's invoices shall be paid net cash within thirty days of the date of the invoice date. Any right to set-off shall be excluded.
- 1.26. In the event of late payment, Customer shall be in default without any notice of default being required. Without prejudice to its other obligations, Customer shall pay interest on the outstanding amounts as from the due date of the invoice until the date of payment in full on an annual basis equal to the statutory interest percentage applicable each time,

increased by 3%.

- 1.27. In the event of late payment, all judicial procedural and execution costs, as well as the administrative expenses and extrajudicial collection costs shall be for the account of Customer. The extrajudicial collection costs shall be at least 10% of the invoiced amount, with a minimum of €150.

#### Duration and Termination of the Agreement for Applications

- 1.28. An Agreement for Applications shall be entered into for the duration of one year, and will thereafter be tacitly extended with consecutive terms of each time one year unless one of the parties gives notice of termination of the Agreement for Applications in writing with due observance of a notice period of one month before the end of the applicable term at that time. If an Application is provided before a calendar year, such as the application for tax purposes Nextens, a subscription will be deemed to have started on 1 January of the current year, even if the subscription has started later during that year. Therefore, notice of termination of the Nextens application must be given before 1 December.
- 1.29. In the event of expiry or termination of the Agreement for Applications in accordance with Article 1.28 above, the following options may occur for the consultation by Customer of the own data of Customer stored in the Application:
- With regard to the applications for tax purposes Customer can keep its access to the Application against a fee, only in order to be able to consult the own data stored therein; such an access subscription is entered into for a calendar year and will thereafter be tacitly extended with consecutive terms of each time one year, unless one of the parties gives notice of termination of this access subscription with due observance of a notice period of one month;
  - Customer can choose to fully terminate the access to the Application, in which case during a period of one month after the termination date of the Agreement for Applications Customer can consult the own data and/or information stored in the Application and Customer will be offered the opportunity to remove the own data and/or information.
- 1.30. Notwithstanding the stipulations in Article 1.28 above, RB has the right to terminate the Agreement for Applications in writing with immediate effect in whole or in part, without any further notice of default and without prior judicial intervention, by means of a registered letter, if:
- Customer fails attributable in the performance of its obligations pursuant to the Agreement for Applications, including the timely payment of payments due, or if Customer uses the Application outside the framework of the stipulations of the Agreement for Applications or otherwise infringes the intellectual property rights of RB;
  - Customer files for a moratorium on payment of its debts or insolvency or is declared insolvent or offers its creditors a composition outside insolvency or in the event that any of its assets are attached;

- Customer ceases its activities, ceases to pursue its objects according to its articles of association, resolves to wind up its company, otherwise loses its legal personality or transfers or merges its business;

If RB dissolves the Agreement for Applications in accordance with this Article 1.30, the Customer shall remain obliged to pay the payments due, without prejudice to RB's right to further damages, performance or other rights and remedies at law to which it is entitled, and without any obligation arising on the part of RB to refund any paid fees or any part thereof.

#### Force Majeure

- 1.31. If, in RB's reasonable opinion, non-faulty performance by RB is or will be impossible due to force majeure, meaning circumstances beyond its control, it shall be entitled to terminate all or part of the Agreement for Applications or to suspend performance of the Agreement for Applications temporarily, without any obligation arising on its part to pay damages.
- 1.32. Force majeure shall include, but not be limited to, threat of war, war, insurrection, molest, strike, boycott, business interruption, traffic or transport interruption, (data) network interruption, government measures, scarcity of raw materials, natural disaster, fire, nuclear reaction, machine breakdown and otherwise all circumstances under which, according to the principles of reasonableness and fairness, RB cannot be required to perform all or part of the Agreement for Applications.
- 1.33. In the event that upon occurrence of the situation of force majeure RB has already performed part of its obligations or can perform only part of its obligations, it may invoice the part performed or the part it will be able to perform separately and Customer shall pay such invoice as if it related to a separate agreement.

#### Liability

- 1.34. The liability of RB, its employees and the persons for whom RB is responsible and/or liable shall:
  - a. in all events be excluded, save in the event of intent or gross negligence on the part of the senior executive staff of RB; and
  - b. in case RB is nevertheless held liable, RB's liability for personal injury and property damage (including the destruction or the disabling of such property) shall in all events be limited to damage which is attributable to RB up to the invoice value of the part of the Agreement for Applications from which the liability ensues, and RB shall in no event be liable for indirect or consequential damage (including damage due to delay or lost profits).
- 1.35. All (editorial) information composed by RB, including recommendations, ideas, opinions and/or instructions and information in the Application and information that is provided within the context of additional services, has been composed with due care and to the best of RB's knowledge, however, RB and the authors cannot in any way warrant the

correctness and completeness of the information. Therefore, RB and the authors waive any liability for damage, of any nature whatsoever, resulting from any acts and/or decisions based on such information. Customer is emphatically recommended not to use such information out of context, but to rely on its professional knowledge and experience and to verify the information to be used. The contents of advertisements have been composed by or on behalf of advertisers and their correctness, completeness and lawfulness are not verified by RB. Therefore, RB waives any liability for the contents and design of advertisements. In the case of Applications to which Customer can add information itself to the Application, Customer shall be fully responsible and liable for the contents and the use of this added information.

- 1.36. Customer shall indemnify RB against any liability to third parties ensuing from its assignment, as well as any liability to third parties in connection with the use or the inability of Customer to use the Application and/or the publications issued and other informative products provided by RB. Customer shall indemnify RB against any liability to and claims of Customers and/or other third parties, in connection with the use of the information added to the Application by Customer itself.
- 1.37. Any complaints as to the (order) confirmation shall be submitted to RB in writing prior to performance of the Agreement for Applications by RB, however in any event within eight days of the date of despatch of the (order) confirmation, after which all rights of Customer vis-à-vis RB shall be forfeited.
- 1.38. Any complaints as to RB's performance of the Agreement for Applications shall be submitted to RB in writing as soon as possible, however in any event within eight days of discovery of a defect in the performance, or within eight days of the time at which the defect in the performance should have been discovered, in the absence of which all rights of Customer vis-à-vis RB shall be forfeited.
- 1.39. The Application is not guaranteed to be error free or without interruption. RB shall endeavour to bring the availability of the Application in agreement with the provisions of the Agreement for Applications, and shall also endeavour to remedy or have remedied any malfunctions or errors in calculations as soon as possible after having been reported to RB. Malfunctions with respect to an Application and errors in calculations within the Application shall, however, not result in any liability of RB towards Customer. RB shall not be responsible or liable for any malfunctions in third-party networks via which the Application is accessed.
- 1.40. RB does not guarantee that the Application meets the specific requirements and objective of Customer. With regard to the Applications for tax purposes RB shall in no case be liable for the failure to file tax returns or to file these on time or any incorrectness in these tax returns, whatever their cause.
- 1.41. RB shall not be liable for mutilated or lost data and/or information as a result of the the use of the Application. RB, however, does make a back-up regularly of all data and/or information stored in the Application, which can be used in the case of mutilated or lost data and/or information. The making of this back-up does not alter Customer's responsibility for independently retaining the data and/or information provided for the



Application and the output obtained.

- 1.42. The liability for third-party products and services shall be determined by the additional conditions of the third party, which shall apply to these products and services. RB shall not be liable for these products and services and possible damage arising from the use thereof by Customer.

#### Intellectual Property Rights

- 1.43. The intellectual property rights and similar rights, including copyrights, trademark rights, patent rights, neighbouring rights, rights to protection of performance, including database rights, both with regard to the Application in whole (including the corresponding software) and with regard to each individual data being a part thereof, as well as all publications issued and other informative products provided by RB are owned by RB and/or its licensors. Customer acknowledges these rights and shall refrain from any infringement thereof. Nothing in RB's publications and/or informative products may be reproduced and/or disclosed by means of print, photocopy, microfilm, video disc, magnetic disc or tape, storage in a consulting system that can be accessed by third parties, or in any other way whatsoever, electronically, mechanically or otherwise, without the express prior written consent of RB.
- 1.44. The access to and the use of the Application by Customer shall not constitute an assignment of copyright or any other intellectual property right.
- 1.45. The property rights in the own data which Customer incorporates and stores in the Application shall remain with Customer.

#### Confidentiality

- 1.46. All information provided by the parties to each other, including the Application, software, documentation provided, all information regarding RB's products and services and information of third parties, and the data which Customer incorporates and stores in the Application shall be deemed confidential information. The parties shall at all times:
- a. treat the information of the other party strictly confidentially and not disclose it or provide it to third parties unless the party having the information in its possession is obliged to do so on the basis of a court order, by order of a supervisory authority or on the basis of statutory provisions;
  - b. only use the information of the other party for the purpose for which the confidential information has been provided.

#### Processing Personal Data and Aggregated Data

- 1.47. RB (Reed Business B.V.) records data of natural persons for the purpose of performance of the Agreement for Applications and whenever such persons contact RB in connection with the provision of services. These data will be used for the performance of an

Agreement for Applications and to inform persons of relevant products and services of RB, its operating companies and carefully selected third parties, that may be of interest to them. If the natural person involved does not want to receive any such information, he/she may give written notice to that effect to: Reed Business B.V., Attn. Address Registration, PO Box 808, 7000 AV Doetinchem.

- 1.48 RB shall use the information and data of third parties provided by Customer to RB free of all identifying characteristics to run analyses and aggregated reports to evaluate the use of the Application and/or to distinguish future developments and/or develop new products.
- 1.49 Within the context of the use of an Application by Customer, RB will obtain personal data within the meaning of the Netherlands Data Protection Act from Customer. With due observance of the stipulations in Articles 1.52 up to and including 1.60, Customer and RB shall act as controller for the processing of these personal data and as processor for the processing of these personal data within the meaning of the Data Protection Act, respectively. RB agrees that the objectives for the processing of personal data shall only be determined by Customer.
- 1.50 Within an Application, RB can offer third-party products and services. If within the context of the use of such products and services by Customer the third party obtains personal data within the meaning of the Data Protection Act from Customer, this third party shall act as processor for the processing of these personal data within the meaning of the Data Protection Act. When processing the personal data, this third party shall be obliged to meet the relevant provisions in the additional conditions of this third party applicable to such products and services. Prior to the acquisition of the products and services Customer shall be given the opportunity to take note of these conditions.
- 1.51 Within the Application for data exchange Customer can use the possibility offered to include links referring to third-party products and/or services. If in that event personal data of Customer are provided to RB, RB shall be deemed the processor and Customer the controller. Customer shall be responsible for such data exchange and for the agreements with the third party concerned. Problems, if any, that might arise when making data accessible and when linking to the Application do not fall under RB's responsibility and shall not release Customer of its obligations towards RB.
- 1.52 RB shall ensure that it will comply with the below-mentioned obligations. RB, which besides RB (Reed Business B.V.) and its subsidiaries and other affiliated companies also includes third parties, cloud providers, processors and sub-processors engaged by RB, will hereinafter also be referred to as 'Processor'. In so far as applicable to these third parties, RB shall make suitable contractual agreements with these third parties to inform them of the obligations stipulated in Articles 1.53 up to and including 1.60.
- 1.53 Processor shall only process the personal data in order to comply with the obligations arising from the Agreement for Applications, to the extent that the processing is necessary to offer the Application for use by Customer, to run reports at the request and for the benefit of Customer with the data and information provided by Customer, to

provide additional services and support, or to solve problems with the provision of services. Processor shall not store, retain or process the personal data for any other purposes except if this is required on the basis of statutory provisions. Processor shall not provide the personal data to third parties unless Processor is obliged to do so on the basis of a court order, by order of a supervisory authority or on the basis of statutory provisions.

- 1.54 Customer shall provide Processor with all data and information which Processor will reasonably need to comply with the obligations arising from the Agreement for Applications. Processor may assume the correctness and completeness of the personal data provided by or on behalf of Customer.
- 1.55 Processor reserves the right to have parts of the processing of personal data that takes place within the context of the use of the Application by Customer executed by third parties established within the European Economic Area. Customer hereby gives its consent for this processing. Annually or at any moment Customer so wishes, Customer may request RB – albeit with due observance of reasonable intervals – to provide information about the third parties engaged and their location. RB shall ensure to meet such requests of Customer within a reasonable term. Customer shall have the right, if new third parties have been engaged by Processor, to state its objections regarding these changes. RB hereby reserves the right to determine in which way RB shall accommodate or can accommodate the objections of Customer.
- 1.56 Processor shall implement suitable technical and organisational security measures (including but not limited to measures for retaining personal data, such as back-ups, burglary-prevention, encryption and limited authorisations) to secure the personal data against loss or against any form of unlawful processing. Customer shall have the right to request RB to prove that Processor is meeting its security obligations. RB reserves the right to choose the means with which RB will prove that the security obligations have been met.
- 1.57 In the event of a violation of the security measures mentioned above in Article 1.56, which violation leads to the considerable risk of serious negative consequences or has serious negative consequences for the protection of personal data and/or if the violation might have unfavourable consequences for the data subject's privacy, Processor will inform Customer about the violation.
- 1.58 Processor shall be obliged to keep the personal data confidential, except where any statutory provision requires the disclosure (also including, but not limited to the right to inspect, correct, complete, remove or block granted to data subjects pursuant to Section 35 of the Data Protection Act). If Processor is obliged to disclose, RB will, if reasonably possible, inform Customer prior to the disclosure. Processor shall ensure that its personnel and third parties acting on its authority shall comply with this confidentiality obligation.

- 1.59 To the extent that this applies to Processor, Processor shall ensure the compliance with legislation to protect personal data. This shall include in any case the Data Protection Act.
- 1.60 If and as soon as during the term of the Agreement for Applications the legislation to protect personal data, including the Data Protection Act, is amended, the stipulations of Articles 1.53 up to and including 1.60 shall be interpreted as much as possible according to the purport of these amendments. In such a case RB shall inform Customer about the adjustment of these articles replacing the existing Articles 1.53 up to and including 1.60.

#### Miscellaneous

- 1.61 RB may assign its rights and obligations under the Agreement for Applications without further approval of Customer to a business with which it is affiliated in a group, or assign such rights and obligations to a third party in connection with transfer of RB's business or any part thereof.
- 1.62 RB may amend the present conditions and shall timely announce such amendments. After this announcement amendments shall also apply to Agreements for Applications already entered into.
- 1.63 In the event of changes to the name and/or address details, Customer shall notify RB in writing of both the former and the new details at least fourteen days prior to the date on which the change will take effect.
- 1.64 If and to the extent that a provision of the Agreement for Applications is nullified, the nullified provision shall be superseded by a provision that is permitted but promotes RB's interests to the best extent possible.

#### Disputes and Applicable Law

- 1.65 Any disputes with respect to the Agreements for Applications entered into by RB shall be submitted to the competent court in Amsterdam.
- 1.66 All Agreements for Applications entered into with RB shall be governed by the laws of the Netherlands. The applicability of the Vienna Sales Convention is excluded.