

General Terms and Conditions Prospera B.V.

Version: June 2024

Article 1 Definitions

In these general terms and conditions, the following terms are used in the following sense unless otherwise indicated.

Prospera: Prospera B.V. is a private limited liability company incorporated under Dutch law, having its registered office in Amsterdam and listed in the Commercial Register of the Chamber of Commerce under number 94014841 and the user of the general terms and conditions.

Client: the counterparty/contracting party of Prospera.

Agreement: the service agreement(s) between Prospera and the Client.

Terms and Conditions: these general terms and conditions. The Terms and Conditions apply to all Agreements and services provided by Prospera and the applicability of other terms and conditions is expressly rejected. There is a Dutch and an English version of these Terms and Conditions. In the event of a contradiction between the two versions, the Dutch version shall prevail.

Article 2 Execution of the Agreement

1. Prospera will use its best efforts to execute the Agreement with care. All services by Prospera will be performed on the basis of an obligation to use best endeavours only, unless the parties expressly agree otherwise in the written Agreement.

2. If and insofar as the proper execution of the Agreement requires it, Prospera is entitled to have certain work carried out by third parties. Prospera will notify the Client of this prior to the work being carried out, unless otherwise agreed.

3. The Client shall ensure that all information, data and details, which Prospera indicates are necessary for the provision of services or which the Client should reasonably understand are necessary for the execution of the Agreement, are provided to Prospera in a timely and complete manner. If the information, data and details required for the

execution of the Agreement are not provided to Prospera in a timely and complete manner, Prospera is entitled to suspend the execution of the Agreement and/or to charge the Client for the resulting costs in accordance with its customary fees.

4. In accordance with Council Directive (EU) 2018/822 ("DAC6") or pursuant to any national legislation implementing DAC6, the following shall apply. Prospera is required to notify potential aggressive cross-border tax planning arrangements to the competent authorities, whereby such notification may include the identification details of the relevant taxpayer(s), details of the essential characteristics listed in Annex IV of DAC6 under which the cross-border arrangement is required to be notified, a summary of the content of the notifiable cross-border arrangement, the date on which the first step for implementation has been or will be taken, details of the national provisions underlying the notifiable cross-border construction, the value of the notifiable cross-border construction, the Member State of the relevant taxpayer(s) and any other Member States likely to be affected by the notifiable cross-border construction, and the identification details of other persons in a Member State, likely to be affected by the notifiable cross-border construction, specifying the Member States to which those persons are connected.

5. The Agreement will be performed within the statutory purpose of the Prospera. Under no circumstances will the services under the Agreement can and should be construed as asset management services.

Article 3 Contract duration

The Agreement between Prospera and the Client is entered into an open-ended agreement, unless the nature of the Agreement dictates otherwise, or the parties expressly agree differently in writing.

Article 4 Fees

1. Client shall owe Prospera a fee for the services as well as compensation for expenses necessarily incurred. The parties can agree on a fixed fee or a percentage of one or more underlying values that are subject of the Agreement when the Agreement is concluded.

2. If no fixed fee or percentage is agreed upon, the fee will be determined on the basis of hours effectively spent. The fee will be calculated in accordance with Prospera's customary hourly rates, applicable to the period in which the work is performed, unless a different hourly rate has been agreed upon. The applicable hourly rates can be requested from Prospera at any time.

3. The fee is exclusive of VAT and exclusive of additional travel and accommodation expenses and other disbursements, unless the parties expressly agree otherwise in writing.

4. If a fixed fee, percentage or hourly rate has been agreed upon, Prospera is nevertheless entitled to increase this fee if an Agreement has a duration of more than one year, or if a new Agreement is entered into under the same conditions as the previous one, so that the new Agreement can be seen as an extension of the first one. Prospera will notify the Client of such an increase in writing.

Article 5 Payment

1. Payment must be made within 14 days of the invoice date. Objections to the amount of the invoice(s) do not suspend the payment obligation.

2. If the Client fails to make timely payment, the Client is in default by operation of law. The Client will then owe Prospera interest of 1% per month on the outstanding amount, unless the legal commercial interest rate is higher, in which case the legal commercial interest rate will apply.

3. Payments made by the Client will first be applied to reduce the costs, then to reduce the interest that has fallen due and finally to reduce the principal sum and current interest. Prospera can, without thereby being in default, refuse an offer of payment if the Client indicates a different order of allocation.

Article 6 Collection costs

In the event that the Client is in default in the fulfillment of one or more of his (payment) obligations towards Prospera, all reasonable costs incurred to obtain extra-judicial payment shall be borne by the Client. In the case of a monetary claim, the Client shall owe extrajudicial costs to the Prospera. Insofar as the Client is not a natural person, the costs are estimated at 15% of the outstanding amount with a minimum of € 150.00 excluding VAT.

Article 7 Defects, time limit for lodging a complaint

Complaints about work performed must be reported in writing by the Client to Prospera within 14 days of discovery. The complaint should contain as detailed a description of the defects as possible, so that Prospera is able to respond adequately. If a complaint is justified, Prospera will still perform the work as agreed upon, unless this has meanwhile

become evidently meaningless to the Client. The latter must be made known by the Client in writing and sufficiently substantiated.

Article 8 Termination of the Agreement

1. Either party may terminate the Agreement in writing. In that case the parties must observe a notice period of at least 3 (three) months. Termination must take place by the end of a calendar quarter by means of a registered letter.
2. If the Agreement is terminated prematurely by Prospera, Prospera will, in consultation with the Client, arrange for the transfer of work still to be performed to third parties, unless facts and circumstances underlying the termination are attributable to the Client.
3. If the transfer of the work results in additional costs for Prospera, these will be charged to the Client.

Article 9 Suspension and termination

1. Prospera is authorised to suspend the fulfilment of its obligations or to terminate the Agreement if:
 - the Client fails to comply or comply fully with the obligations arising from the Agreement even after a written notice giving him a deadline for compliance;
 - after the conclusion of the Agreement, Prospera has become aware of circumstances that give good reason to fear that the Client will not comply with the obligations or Prospera and/or its interests may be damaged by the suspicion of improper conduct on the part of the Client and/or parties related to it, all at the discretion of Prospera.
2. Furthermore, Prospera is authorized to terminate the Agreement if circumstances arise which are of such a nature that fulfilment of the Agreement cannot possibly be required or cannot reasonably be expected from it by the principles of reasonableness and fairness, or if circumstances arise which are of such a nature that unaltered maintenance of the Agreement cannot reasonably be expected.
3. If the Agreement is terminated, Prospera's claims against the Client are immediately due and payable. If Prospera suspends fulfilment of its obligations, it retains its claims under the law and Agreement.
4. Prospera always retains the right to claim damages.

Article 10 Liability

1. Prospera is insured, to the extent possible, by professional liability insurance.
2. The total contractual and non-contractual liability of Prospera is limited to what is regulated in these Terms and Conditions. Prospera excludes any liability as a result of shortcomings caused by third parties engaged by or on behalf of Prospera. Articles 7:404 and 7:407 of the Dutch Civil Code are excluded on the given assignments.
3. Prospera's liability is limited to compensation of direct damage up to a maximum of twice the invoice amount, or at least that part of the invoice amount of the assignment to which the liability relates. However, under no circumstances will Prospera's total liability exceed €20,000.00 (in words: twenty thousand Euros).
4. Notwithstanding the provisions of paragraph 3 of this article, in the case of an agreement with a duration of more than six months, liability will be limited to compensation for direct damage up to a maximum of the fee due and paid over the last six months prior to the incident. However, under no circumstances will Prospera's total liability exceed €40,000.00 (in words: forty thousand Euros).
5. Direct damage means exclusively:
 - the reasonable costs incurred to determine the cause and extent of the damage, insofar as the determination relates to damage;
 - any reasonable costs incurred to ensure that Prospera's faulty performance complies with the Agreement;
 - reasonable costs incurred to prevent or limit damage (salvage costs), insofar as the Client demonstrates that these costs have led to the reduction of direct damage as referred to in these Terms and Conditions.
6. Prospera is under no circumstances liable for indirect damage, including but not limited to consequential damage, loss of profit and savings, missed opportunities, damage to image, damage caused by third parties and damage due to business interruption. Also excluded is the liability of Prospera in connection with mutilation, destruction or loss of data, information or documents.
7. Prospera is under no circumstances liable for the correct, complete and/or timely delivery of information that is and should be supplied to Prospera by the Client and/or third parties, nor for the absence of information that is essential to the execution of the Agreement.
8. The limitations of liability contained in the Terms and Conditions do not apply if the damage is due to intentional or deliberate recklessness on the part of Prospera's management or Prospera itself.

Article 11 Indemnities

1. Client indemnifies Prospera against claims from third parties. This includes (but is not limited to) claims by third parties in connection with (supposed) violation of intellectual property rights and/or claims in connection with (supposedly unlawful) processing of personal data and/or fines from regulatory authorities, unless there is intent or gross negligence on the part of Prospera.
2. If the Client provides Prospera with information carriers, electronic files or software, etc., the Client guarantees that the information carriers, electronic files or software are free of viruses and defects.
3. The Client indemnifies Prospera against any claims by third parties, who suffer damage in connection with the execution of the Agreement, which damage is attributable to the Client.

Article 12 Confidentiality

1. Both parties are obliged to keep any confidential information they have obtained from each other or from other sources in the context of the Agreement confidential. Information is considered confidential if it has been communicated by the other party or if it arises from the nature of the information.
2. If, on the grounds of a statutory provision or a judicial ruling, Prospera is obliged to disclose confidential information to third parties designated by the law or the competent court, and Prospera cannot invoke a legal right to refuse to give evidence or a right acknowledged or permitted by the competent court, then Prospera is not bound to pay compensation or indemnification and the counterparty is not entitled to dissolve the Agreement on the grounds of any damage caused by this.

Article 13 Intellectual property

1. Without limiting the provisions of these Terms and Conditions, Prospera reserves the rights and powers vested in Prospera under the Copyright Act and/or any other laws or regulations governing intellectual property rights.
2. All documents provided by Prospera, such as reports, advice, Agreements, designs, drafts, sketches, drawings, software, etc., are intended solely for the use of the Client and may not be reproduced, disclosed, brought to the notice of third parties or otherwise exploited by the Client without Prospera's prior written consent, unless the nature of the documents provided dictates otherwise.

3. Prospera reserves the right to use the knowledge gained from the execution of the work for other purposes, as long as no confidential information is disclosed to third parties.

Article 14 Aftereffect

The provisions of the Agreement, which are expressly or tacitly intended to remain in effect after termination of the Agreement, shall thereafter remain in effect and bind the parties.

Article 15 Disputes

1. The court in Prospera's place of business is exclusively competent to hear disputes in the first instance. Nevertheless, Prospera is entitled to submit the dispute to the competent court of the Client's place of residence.

2. Parties will only appeal to the court after they have made every effort to settle a dispute by mutual agreement.
