

STANDARD BUSINESS TERMS OF

STAXXER B.V.

1. Staxxer B.V., trading under the name Staxxer (hereinafter: "Staxxer"), is a private limited liability company under Dutch law registered in the Trade Register of the Chamber of Commerce under number: 81738021, located in Nijmegen and its principal place of business at Gerard Noodtstraat 34, 6511 SW Nijmegen, whose purpose is to perform (VAT) compliance activities.

2. All assignments given to Staxxer shall only be accepted and performed subject to these general terms and conditions (hereinafter "Standard Business Terms").

3. Any assignment agreement for (VAT) compliance work shall only be accepted and performed by Staxxer and expressly not by any of its shareholders, or those working for it, so that the applicability of article 7:404 of the Dutch Civil Code and of article 7:407 paragraph 2 of the Dutch Civil Code is expressly excluded.

4. Unless otherwise agreed, the net amounts to be paid by Staxxer for services shall be calculated on the basis of the number of hours spent on the performance of the assignment times the applicable hourly rate of Staxxer's relevant employees, whereby factors may be considered at Staxxer's discretion, such as urgency, expertise, the stakes or complexity of the case, the nature and duration of the relationship with the client, etcetera. Hourly rates will be adjusted from time to time, after which the adjusted rates (including for current assignments) will apply. Furthermore, Staxxer shall charge the client for any costs (such as travel and accommodation expenses) advanced by Staxxer in the performance of the engagement, as well as the costs charged to Staxxer by the subcontractors referred to in Article 12.

5. All amounts invoiced by Staxxer shall be increased by VAT where appropriate. Staxxer shall invoice monthly (without the possibility of suspension or setoff by the client) for services rendered in the month in question with a payment term of 14 days. One-time services and/or retroactive services may be billed in advance with

a payment term of 14 days unless otherwise agreed upon. Staxxer may unilaterally change the billing frequency and payment term at any time. If payment is not made within the designated payment period, the client shall be in default by operation of law. After the payment term has passed, statutory commercial interest shall be due on the total invoice amount at the statutory rate as referred to in Section 119a Book 6 of the Dutch Civil Code, as well as all (extra) judicial collection costs incurred by Staxxer, including the full costs of any internal or external lawyers engaged. Staxxer shall not be liable for any damages resulting from such suspension or termination.

6. The client and Staxxer shall be free at all times to terminate an engagement prematurely without giving reasons, provided that Staxxer shall terminate an engagement prematurely and unilaterally in the manner least damaging to the client. Interim termination shall not affect the affordability of the amounts invoiced and to be invoiced by Staxxer.

7. Any liability of Staxxer, its shareholders, or those working for it is limited to the amount paid out in the relevant case under Staxxer's liability insurance policy plus the applicable deductible. If for any reason no payment is made under the aforementioned insurance, any liability shall be limited to an amount equal to the amount Staxxer has received in net invoiced fees excluding VAT in the past 12 calendar months prior to the event that caused the liability with a maximum of € 200,000, in words: two hundred thousand euros.

8. The limitations of liability described in the preceding article do not apply in cases of intentional or deliberate recklessness.

9. In performing an assignment, Staxxer may engage third parties not employed within its organization ("subcontractors") in addition to its directors and its employees. In selecting subcontractors, Staxxer shall exercise due care and consult with the client where necessary. Staxxer shall be liable for any errors or shortcomings of any subcontractors it engages.

10. Under Dutch anti-money laundering regulations, Staxxer BV must report unusual transactions or intended unusual transactions to a Dutch government organization without notifying the client. In order to determine when a transaction

qualifies as an "unusual" transaction, a list of indicators has been published by the Ministries of Finance and Justice.

11. These Standard Business Terms also apply to any additional and follow-up assignments from clients.

12. The legal relationship between clients and Staxxer shall be governed by Dutch law. Any disputes shall be submitted to the Arnhem District Court. Nevertheless, Staxxer shall at all times be entitled to bring proceedings before the competent court in the jurisdiction or district of Staxxer's client. If the court decides in favor of Staxxer in any proceedings against a client, such client shall owe Staxxer full compensation for the judicial and extrajudicial costs incurred by Staxxer, including the full costs of any internal or external attorneys and other advisors engaged by Staxxer.

13. Staxxer may amend these Standard Business Terms from time to time. After the amended Standard Business Terms have been sent to Staxxer's customers, the amended Standard Business Terms will apply retroactively to current orders

General Terms and Conditions

Delivery Time of VAT Number

1. **Indicative Delivery Time:** Staxxer offers its customers the service of obtaining a VAT number, but we emphasize that the provided delivery times are purely indicative. We aim to assist our customers by providing estimates of the expected delivery time of a VAT number, but we want to emphasize that these timeframes may vary.
2. **Dependency on Government Agencies:** Obtaining a VAT number implies that we depend on various government agencies and administrative procedures. These agencies have their own processes and timelines, which are beyond our control. Therefore, we cannot be held responsible for delays resulting from actions by these agencies.
3. **Information and Updates:** Staxxer will do its utmost to keep customers informed of any changes in the estimated delivery times. We will communicate transparently and inform the customer as soon as we receive updates on the status of the VAT number.
4. **No Liability:** Staxxer does not accept liability for any direct, indirect, incidental, consequential, or special damages or losses arising from delays in the delivery of a VAT number. Customers understand that the delivery time of a VAT number is beyond our control, and we do our best to manage expectations.
5. **Customer Responsibilities:** Customers are encouraged to provide all required documentation and information in a timely manner to expedite the process of obtaining a VAT number. Any delays due to incomplete or inaccurate information are the responsibility of the customer.
6. **Communication:** Customers can contact Staxxer at any time to get updates on the status of their VAT number. We will do our best to answer questions and provide clarity on the progress.

Retroactive Filing of Returns

1. **Independence of Government Agencies:** Staxxer provides services to assist customers with their VAT returns and related tax obligations. We want to emphasize that determining the filing obligation and any decisions regarding whether or not to file returns retroactively are entirely dependent on government agencies and legal regulations. Staxxer has no influence over the decisions of these agencies regarding customers' filing obligations.
2. **Billing:** Customers are informed that the amount appearing on their invoice may vary based on the filing obligations as determined by the relevant government agencies. In some cases, customers may be required to file returns retroactively at the initial stage, which may result in a higher invoice than originally expected.
3. **Customer Responsibility:** It is the responsibility of the customer to stay informed about their filing obligations and to comply with all required returns within the specified deadlines, as determined by government agencies.
4. **No Liability:** Staxxer does not accept liability for any financial consequences or obligations arising from the retroactive filing of returns, as determined by government agencies. Customers understand that these decisions are beyond our control, and Staxxer has no influence over the decisions of government agencies.
5. **Communication:** Customers are encouraged to immediately inform Staxxer of any changes in their filing obligations so that we can adjust our services to the new situation.

Advance Billing and 14-Day Payment Terms

1. **Advance Billing:** In cases of one-time services and/or retroactive services, Staxxer may choose to pre-bill. This means that customers will receive the invoice before the services are delivered or completed. For such situations, Staxxer will use a payment term of 14 days unless otherwise agreed upon with the customer.
2. **Payment term of 14 days:** Customers must pay the amount due within the specified payment period of 14 days after receipt of the invoice. Failure to meet this payment deadline may result in delays or interruptions in Staxxer's delivery of services. Staxxer reserves the right to take further action in accordance with applicable laws in case of non-payment within the stipulated period.

By using Staxxer's services and applying for a VAT number, customers agree to these general terms and conditions regarding the delivery time of the VAT number. We recommend that customers carefully read these terms and ask questions if there are any uncertainties.

Conditions relating to refund on registration

1. In case Staxxer has not yet submitted the registration and has not prepared the registration forms, and the customer decides to withdraw or waive the registration, a full refund will be provided to the customer.
2. If Staxxer has not yet submitted the registration but has prepared the registration forms, and the customer decides to withdraw or waive the registration, the customer will be entitled to a refund of 50% of the amount originally paid.
3. If Staxxer has already submitted the registration and the customer subsequently decides to withdraw or waive the registration, there will be no refund.