

DATA PROCESSING AGREEMENT

1. General

In this data processing agreement the following definitions apply:

- 1.1 **General Terms and Conditions:** the General Terms and Conditions of Processor, which apply in full to every agreement between Processor and Controller and of which this processing agreement is an integral part.
- 1.2 **Processor:** the partnership Lentink Accountants/Belastingadviseurs, with its registered office and place of business at Huizermaatweg 460 in Huizen and all entities affiliated to Lentink Accountants/Belastingadviseurs, including but not limited to Kreston Lentink Audit B.V. and Kreston Lentink Corporate Finance B.V.
- 1.3 **Data:** the personal data as described in Annex 1.
- 1.4 **Agreement:** every agreement between Controller and Processor for Processor to perform Work for benefit of Controller, in accordance with the provisions of the order confirmation.
- 1.5 **Controller and client:** the natural person or legal entity who has instructed Processor to perform Work.
- 1.6 **Work:** all work commissioned by Controller or carried out by Processor. The above applies in the broadest sense of the word and in any case includes the activities as stated in the order confirmation.

2. Applicability of data processing agreement

- 2.1 This data processing agreement applies to all data collected by Processor for Controller in the context of the execution of the Agreement with Controller, as well as all the Work arising from the Agreement.
- 2.2 Controller is responsible for processing the Data concerning certain categories of data subjects, as described in Annex 1.
- 2.3 In the execution of the Agreement, Processor processes certain personal data for Controller.
- 2.4 This is a data processing agreement within the meaning of article 28 paragraph 3 General Data Protection Regulation (GDPR), in which the rights and obligations of Controller and Processor with regard to the processing of the personal data are regulated in writing, including with regard to security. This data processing agreement binds Processor with respect to Controller.
- 2.5 This data processing agreement, like the General Terms and Conditions of Processor, is part of the Agreement and all future agreements between the parties.

3. Scope data processing agreement

- 3.1 By giving the instruction to perform Work, Controller has instructed Processor to process the Data on behalf of Controller in the manner described in Annex 1 and in accordance with the provisions of this data processing agreement.
- 3.2 Processor processes the Data exclusively in accordance with this data processing agreement, in particular as is included in Annex 1. Processor confirms not to process the Data for other purposes.
- 3.3 Processor will never have control over the Data.
- 3.4 Controller may give additional reasonable written instructions to Processor due to modifications or changes to the applicable regulations regarding the protection of personal data.
- 3.5 Processor only processes the Data in the European Economic Area.

4. Confidentiality

- 4.1 Processor and the persons employed by Processor or carrying out work for him, insofar as these persons have access to personal data, process the Data only on instruction of Controller, subject to deviating legal obligations.
- 4.2 Processor and the persons employed by Processor or carrying out work for him, insofar as these persons have access to personal data, are obliged to maintain confidentiality of the personal data of which they take notice, except insofar as any statutory regulation obliges them to disclose or a task results in the need for disclosure.

5. No further sharing

- 5.1 Processor will not share Data with or provide it to third parties, unless Processor has obtained prior written consent or instruction from Controller or is obliged to do so by mandatory law. If Processor is obliged to share Data with or to provide it to third parties pursuant to mandatory law, Processor will inform Controller in writing, unless this is not permitted.

6. Security measures

- 6.1 Taking into account the state of the art, the implementation costs, as well as the nature, the size, the context and the processing objectives and the various risks to the rights and freedoms of persons in terms of probability and seriousness, Processor will take appropriate technical and organizational measures to ensure a level of security tailored to the risk. The security measures that have already been taken are defined in Annex 2.
- 6.2 Processor shall also take measures that serve to prevent unnecessary collection and further processing of personal data.
- 6.3 The Data will only be stored and processed within the European Economic Area.

7. Supervision of compliance

- 7.1 Processor shall, at request and expense of Controller, provide Controller with information about the processing of the Data by Processor or its sub-processors. Processor will provide the requested information as quickly as possible, but no later than five working days.
- 7.2 Controller has, at its own expense, the right to have an independent third party, jointly designated by Controller and Processor, carry out an inspection once per year to verify whether Processor fulfils the obligations under the GDPR and this data processing agreement. Processor will provide all reasonably necessary cooperation. Processor has the right to charge the costs associated with the inspection to Controller.
- 7.3 In the context of its obligation under paragraph 1 of this article, Processor will provide Controller or a third party engaged by Controller;
 - 7.3.1 all relevant information and documents;
 - 7.3.2 access to all relevant buildings, information systems and Data.
- 7.4 Controller and Processor will consult each other as soon as possible after the report has been completed in order to address the possible risks and shortcomings. At the expense of Controller, Processor will take measures to bring the identified risks and shortcomings to an acceptable level for Controller, unless the parties have agreed otherwise in writing.

8. Data breach

- 8.1 As soon as possible after Processor becomes aware of an incident or data breach that (also) has or may have a connection with the Data, Processor will inform Controller of this via the contact details of Controller that are known to Processor and will provide Controller with information about: the nature of the incident or the data breach, the affected data, the determined and expected consequences of the incident or data breach on the Data and the measures that Processor has taken and will take.
- 8.2 Processor will assist Controller in notifying the parties involved and / or authorities.

9. Sub-processors

- 9.1 Controller grants Processor prior general permission to subcontract its obligations to third parties. Processor will inform Controller of the intention to engage the sub-processor. Processor grants Controller a period of 7 working days to object on reasonable grounds to the engagement of the sub-processor. Processor will not engage the sub-processor until the 7-day period has expired without Controller having objected, or if Controller has indicated that he / she does not object to the sub-processor being engaged.
- 9.2 Controller grants Processor permission for engaging the sub-processors as listed in Annex 3.
- 9.3 Processor shall ensure that the sub-processor is subject to this data processing agreement or to a sub-data processing agreement containing the same obligations as this data processing agreement.

10. Participation duties and rights of data subjects

- 10.1 Processor will co-operate with Controller on request of Controller in the event of a complaint, question or request from a data subject, or investigations or inspections by the Dutch Authority for Personal Data (Autoriteit Persoonsgegevens).
- 10.2 Processor will assist Controller at its request and expense in performing a data protection impact assessment.
- 10.3 If Processor receives a direct request from a data subject for access to, correction or deletion of his or her Data, Processor will inform Controller of the receipt of the request. Without undue delay, Processor will carry out all written instructions issued by Controller to Processor as a result of such a request from the data subject. Processor shall take the necessary technical and organizational measures necessary to comply with such instructions from Controller.
- 10.4 If instructions from Controller to Processor conflict with any legal provisions regarding data protection, Processor will report this to Controller if Processor is aware of the conflict.

11. Duration and termination

- 11.1 This data processing agreement is valid as long as Processor has the instruction of Controller to process Data on the basis of the Agreement between Controller and Processor. As long as Work is performed for Controller, this data processing agreement applies.
- 11.2 If, after termination of the Agreement, Processor is obliged on the basis of a statutory obligation to retain data, data processing and / or documents, computer disks or other data carriers on which or in which Data is stored, Processor shall ensure the destruction of this data or these documents, computer disks or other data carriers within 4 weeks after the termination of the statutory retention.
- 11.3 Upon termination of the Agreement between Controller and Processor, Controller may, at its own expense and within two months after termination of the Agreement, request Processor to return all Data that is stored with Processor. In the event Controller requests return of the Data, Processor will provide the Data in the form as present at Processor. If the Data is stored in a computer system or in another form due to which the Data cannot reasonably be provided to Controller, Processor will provide Controller with an accessible, readable copy of the Data. After the expiry of this period, Processor will proceed to the final destruction of the Data, unless Processor is obliged to store Data on the basis of a statutory obligation.
- 11.4 Without prejudice to the other provisions of this article, Processor will not keep or use any Data after termination of the Agreement.
- 11.5 The method of destruction is determined in consultation with Controller. After cancellation, Processor will provide written confirmation to Controller.

12. Invalidity

- 12.1 If one or more provisions of this data processing agreement are null and void or are otherwise invalidated, the other conditions remain in full force. If any provision of this data processing agreement is not legally valid, parties will negotiate the content of a new provision, which provision will approach the content of the original provision as closely as possible.

13. Applicable law and choice of forum

- 13.1 Dutch law applies to this data processing agreement.
- 13.2 All disputes in connection with the data processing agreement or its execution shall be submitted to the competent court at the district court Processor.

Agreed on behalf of: _____

Name: _____

Signature: _____

Position: _____

Date: _____

ANNEX 1
DATA, PURPOSES AND CATEGORIES OF DATA SUBJECTS

DATA

Controller will have Processor process the following Data within the framework of the assignment, including but not limited to personnel administration, payroll, financial reporting:

- (1) Name (initials, last name)
- (2) Telephone number
- (3) E-mail address
- (4) Date of birth
- (5) Domicile
- (6) Data of identification document (related to the Anti-Money Laundering and Anti-Terrorist Financing Act (Wwft))
- (7) Financial data, both business and private
- (8) Name and address details and citizen service number (BSN) of the personnel of Controller

PURPOSES

The activities for which the above-mentioned Data may be processed, only if necessary, are in any case:

- (1) the work, to be regarded as the primary service, in the context of which Controller has issued an order to Processor;
- (2) the maintenance, including updates and releases of the system made available by Processor or sub-processor to Controller;
- (3) data and technical management, also by a sub-processor;
- (4) the hosting, also by a sub-processor.;

CATEGORIES OF DATA SUBJECTS

The Data processed for the following categories of data subjects:

- (1) General personal data (name, address, etc);
- (2) Special personal data (financial and citizen service number BSN)

ANNEX 2
SECURITY MEASURES

SECURITY MEASURES

Given the sensitive nature of the processed data, which are inextricably linked to the services of Processor, there are various mutually reinforcing security measures taken by Processor to prevent loss, theft, damage as well as to prevent unauthorized possession of data. In addition to the obligation imposed by the GDPR to take such measures, the Processor sees these security measures as necessary to be able to guarantee going concern of the company and also to invest in the relationship of trust that Processor has with its clients, employees and others involved.

Processor has an implemented and periodically checked security policy, in which the extensive and effective security measures are described. If desired on request, further explanation of the content of this policy can be provided.

Processor has taken at least the following security measures:

- Implemented backup and recovery procedures (periodically tested)
- Security and 24/7 monitoring of network connections
- 24/7 scanning of internet traffic (including sandbox and whitelisting webpages)
- 24/7 scanning e-mail traffic and white listing senders (new senders policy)
- Daily vulnerability scan of the whole network
- Daily patch management on servers and entry points
- Encrypted data transfer through AttachingIT (upload as well as download)
- 2Factor authentication and password policy for access network
- 2Factor authentication for access client portal (Digital Services)
- Periodic removal of data based on retention and destruction terms
- Intruder alarm combined with a contracted security service
- Personal electronic keys for access and limitation of physical access
- Non-disclosure agreement for employment contracts
- Sub-processor agreements with third parties

ANNEX 3
SUB-PROCESSORS

SUB-PROCESSORS

The following sub-processors have already been engaged by Processor at the time of the conclusion of the Agreement. Controller authorizes Processor to enable and use these sub-processors.

Sub-processors:

- Kouters van der Meer
- Kreston network parties

A. *General*

1. The following definitions shall apply to these General Conditions:

• Contractor

- a. Lentink Accountants/Belastingadviseurs, a partnership of limited companies ("professional corporations") established in Huizen and Almere A list of partners shall be supplied on request; or
- b. Kreston Lentink Audit B.V.

• Principal

The natural person or legal person who has commissioned the Contractor with carrying out tasks under an agreement as provided for under B. sub. 1) of these General Conditions

2. All tasks shall be accepted and carried out exclusively by the Contractor except for articles 7:404 and 7:407, paragraph 2 of the Dutch Civil Code.
3. All the provisions under these General Conditions have been partly established for the benefit of the Contractor's partners and the directors of the Professional Companies (the Contractor's partners) and all those persons working for the Contractor.

B. *Applicability*

1. These General Conditions shall form part of all agreements for assignments for carrying out tasks by the Contractor, of all agreements flowing from and/or connected with these between the Principal and the Contractor or their legal successors and all offers and/or quotations by the Contractor.
2. Provisions departing from or in addition to these General Conditions shall only apply if and as far as the Contractor has expressly confirmed these to the Principal in writing.
3. The Contractor expressly rejects the applicability of the Principal's general conditions.

C. *Start and duration of agreements*

1. The agreement shall be concluded and commence on the Principal's acceptance of the Contractor's quotation.
2. Acceptance of the quotation shall be clear among other things from the Principal's provision of or allowing the inspection of details and informative documents.
3. The parties shall be free to provide alternative evidence of the conclusion of the agreement.
4. The agreement shall be concluded for an undetermined period unless it is clear from the nature or the purpose of the awarded assignment

that this was entered into for a determined period.

D. *Details and information*

1. The Contractor shall only be obliged to (continue to) carry out the assignment if the Principal has provided all the details and information required by the Contractor in good time and in the form and manner desired by the Contractor. The Principal shall bear any costs due to the Principal's failure to provide the required details or information or to provide these on time or properly.
2. The Principal shall be obliged to inform the Contractor without delay as to any facts and circumstances that may be of importance in connection with carrying out the assignment.
3. The Principal shall ensure the correctness, completeness and reliability of the details and information provided to the Contractor by it or on its behalf even if these are from third parties.
4. The Principal shall bear any extra costs and extra fees following any delay in carrying out the agreement due to the failure to provide the details required or to provide these on time or properly.

E. *Carrying out the assignment*

1. The Contractor shall determine how and by which person(s) the assignment shall be carried out but shall take into account the wishes announced by the Principal wherever possible.
2. The Contractor shall be entitled to have certain work carried out by third parties without notifying the Principal. When engaging third parties, the Contractor shall consult in advance with the respective Principal wherever possible. The Contractor shall not be responsible for failures by these third parties and shall be entitled without prior consultation with the Principal (partly) on behalf of the Principal to accept a possible limitation of responsibility on the part of the third parties that it has engaged.
3. The Contractor shall carry out the assignment in accordance with the rules of conduct and professional rules (NBA (NIVRA, NOVAA) and NOB) applicable to it, which form part of the agreement and that are required under the law. The Principal shall be provided with a copy of the applicable rules of conduct and professional rules on request. The Principal declares that it shall respect at all times the obligations for the Contractor flowing from this.
4. The Contractor shall carry out the work to the best of its ability and with all due professional diligence; the Contractor cannot however guarantee the achievement of the envisaged result.
5. The law on the prevention of money laundering and the financing of terrorism shall apply to the services provided by the Contractor. The Contractor shall report to the Principal any indications of fraud in the work. The Contractor shall be bound by the applicable law and rules and the regulations and guidelines issued by the various professional organizations.

F. Secrecy and exclusivity

1. The Contractor shall be obliged to observe secrecy regarding the details and information provided by or on behalf of the Principal towards third parties who are not involved in carrying out the assignment.

The obligation shall not apply if the Contractor is subject to a professional obligation of disclosure including the obligation to notify flowing from the law on the prevention of money laundering and the financing of terrorism and other national or international regulations with a similar purpose or as far as the Principal has relieved the Contractor from the obligation of secrecy. This condition shall not hinder confidential consultation between colleagues within the Contractor's organization as far as the Contractor deems this necessary for the careful carrying out of the assignment or the careful fulfilment of legal or professional obligations.

2. The Principal and the Contractor shall be able to communicate with one another via e-mail while carrying out the work on request from either party. Both the Principal and the Contractor recognize that the use of electronic mail may involve risks such as – but not limited to – distortion, delays and viruses. The Principal and the Contractor hereby establish that they shall have no liability to one another due to any loss sustained by either of them due to the use of e-mail. Both the Principal and the Contractor shall undertake or refrain from all measures that may be reasonably expected of them in order to prevent the aforementioned risks. In the event of uncertainty as to the correctness of the mail received by the Principal or the Contractor, the content of the mail sent by the sender shall be definitive.
3. The Contractor shall be entitled to use the figures obtained following processing for statistical or similar purposes provided the results cannot be attributed to individual Contractors.
4. The Contractor shall be entitled if it acts for itself in a disciplinary, civil or criminal capacity to use the details, data and other information provided by or on behalf of the Principal of which it gains knowledge while carrying out the assignment as far as it reasonably deems these of potential importance.

G. Intellectual property

1. The Contractor shall reserve all rights with respect to intellectual products that it uses or has used for carrying out the agreement with the Principal as far as rights to these products may be derived or established in a legal sense.
2. The Principal shall be expressly forbidden without the Contractor's express, prior and written permission from duplicating, disclosing or operating these products including computer programs, system designs, working methods, advice, (model) contracts and other intellectual

products whether or not with the involvement of third parties in any form.

H. Force majeure

1. If the Contractor is unable to fulfil its obligations under the agreement or to fulfil these on time or properly due to a cause not attributed to it including but not limited to, stagnation in the normal course of business within its enterprise, these obligations shall be suspended up to the point at which the Contractor is able to fulfil these as agreed.
2. The Principal shall be entitled in the situation stated in the previous paragraph to terminate all or part of the agreement in writing with immediate effect without this giving rise to any entitlement to compensation.

I. Fees

1. A fee and reimbursement for costs incurred shall be payable by the Principal to the Contractor in accordance with the Contractor's normal rates, calculation methods and working methods.
2. The Contractor shall, before commencing work and in the meantime, be entitled to suspend the carrying out of the work until the Principal has made an advance payment to the Contractor deemed reasonable and fair for the work to be carried out or has provided security for this.
3. The Contractor's fee may consist of a prefixed amount per assignment and/or may be calculated based on rates per unit of time worked by the Contractor and shall be due according to the work by the Contractor carried out for the Principal's benefit.
4. If an amount set per assignment has been agreed, the Contractor shall also be entitled to charge per unit of time worked if and as far as the work exceeds the tasks stated in the assignment for which the Principal shall in that case also be liable.
5. If wages and/or prices are changed after conclusion of an agreement but before the assignment has been completed, the Contractor shall be entitled to adjust the agreed rates accordingly unless the Principal and the Contractor have decided otherwise in this matter.
6. The Contractor's fee, if necessary, including advance payments and statements of expenses from third parties involved including any value added tax payable shall be invoiced to the Principal monthly, quarterly, annually or on completion of the work.

J. Payment

1. The Principal shall pay the full invoice amount within 14 days of the invoice date in euro into the bank or giro account as stated on the invoice.

2. If the stated payment has not been made in full or on time, the Principal shall be in default and the Contractor shall be entitled without further demand or notice of default to charge the Principal the statutory rate of interest from the due date until the date of full payment without prejudice to the Contractor's further rights.
3. The Principal shall bear all the Contractor's costs in connection with legal and non-legal collection in relation to the demand. This shall also apply as far as these costs exceed those of the costs order.
4. The Contractor shall be entitled to demand that the Principal provide (additional) security in a form to be decided by the Contractor if the Contractor feels that the Principal's financial position and payment behaviour warrant this. If the Principal fails to provide the required security, the Contractor shall be entitled to immediately suspend the further carrying out of the agreement without prejudice to its other rights and to demand immediate payment of all amounts that the Principal owes to the Contractor for whatever reason.
5. Joint Principals shall be jointly and severally liable for payment of the invoice amount in the event of a joint assignment as far as the work was carried out for the benefit of the joint Principals.

K. Complaints

1. Complaints relating to work carried out and/or the invoice amount shall be submitted to the Contractor in writing within 30 days of dispatch of the items or information on which the Principal's complaint is based or within 30 days of discovering the defect if the Principal can show that it could not reasonably have discovered the defect earlier.
2. A complaint as provided for in the previous paragraph shall not suspend the Principal's payment obligation.
3. The Principal shall forfeit all rights if the complaint is not submitted on time.

L. Liability

1. The Contractor shall only be liable to the Principal for any shortcoming in carrying out the assignment if the loss is the direct result of a culpable shortcoming in completing the assignment and this shortcoming involves the failure to apply the care and expertise that may be expected in carrying out the assignment. The Contractor shall however (except in the case of intent or gross negligence) not be liable for:
 - any loss sustained by the Principal or third parties due to the Principal providing the Contractor with incorrect or incomplete details or information or otherwise resulting from the Principal's actions or omissions;
 - loss sustained by the Principal or third parties resulting from actions or omissions of auxiliary personnel engaged by the Contractor

(not including the Contractor's employees) even if these persons are employed by an organization associated with the Contractor;

- trading losses or indirect or consequential losses sustained by the the Principal or third parties.

2. The Contractor shall not be liable for shortcomings in the work carried out by subordinate, non-management employees in the event of intent or gross negligence on the part of such employees.
3. Any liability by the Contractor in carrying out the assignment or any illicit act shall be limited to the amount based on which a claim exists in the respective case under professional liability insurance policy/policies that it has concluded plus the own risk for which the insurer is not liable under the policy conditions. If the policies relating to the professional liability insurance policy/policies do not cover or cover completely the loss due to the above shortcomings, liability shall be limited to three times the amount of the fee paid by the Principal to the Contractor according to the criterion of that stated in I as the fee (excluding value added tax) and/or is still payable with respect to the work to which the event giving rise to the loss refers or is associated with this up to a maximum of EUR 300,000.00 (three hundred thousand euros).
4. A demand for compensation shall be submitted to the Contractor within 12 months of the Principal discovering or reasonably being expected to discover the loss failing which the right to compensation shall lapse.
5. The Contractor shall be entitled at all times, if and as far as possible, to have the Principal rectify or limit this loss by repairing or improving the defective product.
6. The Principal shall be obliged to indemnify and to safeguard the Contractor from all third party claims including those from shareholders, directors, members of the Supervisory Board and the Principal's personnel and associated legal persons and enterprises and other persons involved in the Principal's organization – flowing from or in connection with the Contractor's work for the Principal except if such claims result from intent or gross negligence by the Contractor.
7. The Principal shall indemnify the Contractor in particular from third party claims due to loss caused by the Principal providing the Contractor with incorrect or incomplete information unless the Principal can show that the loss is not associated with the culpable actions or omission on its part or was due to intent or gross negligence by the Contractor.
8. The Principal shall indemnify the Contractor from all possible third party claims in the event that the Contractor is compelled under the law and/or its professional rules to hand back the assignment and/or to provide assistance to government bodies that are entitled to receive solicited or

unsolicited information that the Contractor has received from the Principal or third parties in carrying out the assignment.

M. Due date

Unless provided for otherwise in these General Conditions, the Principal's rights of claim on whatever grounds also towards the Contractor in connection with the carrying out of work by the Contractor shall in any case lapse after one year from the point at which the Principal became aware of or might reasonably be expected to have become aware of the existence of these rights.

N. Termination

1. The Principal and the Contractor may terminate the agreement at any time.
2. The other party shall be notified of the termination in writing.
3. If and as far as the Contractor ends the agreement by termination, it shall be obliged to provide the Principal with the reasons for the termination and to do anything that the circumstances require in the interests of the other party.

O. Right of suspension

1. The Contractor shall be entitled to suspend the performance of all its obligations including the issuing of documents or other items to the Principal or third parties up to the point when all due claims against the Principal have been met in full.
2. That provided for in the second paragraph shall not apply to items or documents from the Principal that the Contractor has not yet processed.

P. Applicable law and choice of forum

1. All agreements between the Principal and the Contractor to which these General Conditions apply shall be governed exclusively by Dutch law.
2. All disputes associated with the legal relations between the Contractor and the Principal to which these General Conditions apply shall be brought before the competent court in the district where the Contractor has its registered office.
3. In departure from that stated in the previous paragraph, the Principal and the Contractor may opt for another method of adjudication.