

Article 1. Definitions

In these General Terms and Conditions, the following definitions apply:

- a. Helder Groen Consultancy: the private company with limited liability Helder Groen Consultancy B.V., having its registered office and principal place of business at Waardgelder 5, (3905 TH) Veenendaal, registered with the Chamber of Commerce under number 91002192.
- b. Client: the natural person or legal entity entering into an Agreement with Helder Groen Consultancy.
- c. Parties: Helder Groen Consultancy and Client collectively.
- d. Agreement: the agreement/confirmation of assignment under which Helder Groen Consultancy performs its Activities for the Client, of which these General Terms and Conditions form an integral part.
- e. Activities: all actions to be performed by Helder Groen Consultancy as commissioned, such as advising and reporting in the field of CSRD and ESG.
- f. Documents: all items provided by the Client to Helder Groen Consultancy, including documents or data carriers, and all items produced or collected by Helder Groen Consultancy in the context of executing the Agreement, including documents or data carriers.
- g. In Writing: via email or postal mail.
- h. General Terms and Conditions: these general terms and conditions of Helder Groen Consultancy.

Article 2. Applicability and Interpretation

- 1. The General Terms and Conditions apply to and form part of every (legal) act related to the preparation, conclusion, or performance of the Agreement. The General Terms and Conditions also apply to all subsequent Agreements between the Client and Helder Groen Consultancy, if the Client has accepted their applicability in previous Agreements with Helder Groen Consultancy.
- 2. The General Terms and Conditions also apply to the activities performed by third parties in the context of the Agreement.
- 3. The applicability of any conditions of the Client is expressly rejected by Helder Groen Consultancy and therefore do not apply.
- 4. Provisions or conditions stipulated by the Client that deviate from, or are not included in, the General Terms and Conditions only apply to the Agreement if the Parties have agreed to this in Writing.
- 5. It may occur that Helder Groen Consultancy does not always require strict compliance with the General Terms and Conditions. This does not mean, however, that the provisions are not applicable or that Helder Groen Consultancy loses the right to require strict compliance with the General Terms and Conditions in other cases.

- 6. If any provision in the Agreement or the General Terms and Conditions is null, invalid, or unenforceable, this does not affect the validity of the entire Agreement or the General Terms and Conditions. In such a case, the Parties will establish (a) new provision(s) to replace the invalid provision(s), reflecting the intention of the original provision as closely as legally possible.
- 7. If a provision in the General Terms and Conditions conflicts with a provision in the Agreement, the provision in the Agreement prevails.

Article 3. Change of General Terms and Conditions

Helder Groen Consultancy reserves the right to amend or supplement the General Terms and Conditions. Changes take effect 30 days after notification of the changes to the Client. Non-substantive changes of minor importance can be made at any time and do not require notification.

Article 4. Proposal and Agreement

- 1. A proposal from Helder Groen Consultancy is valid for 30 days, unless otherwise indicated in the proposal. If the Client accepts a proposal, Helder Groen Consultancy reserves the right to withdraw the proposal within 3 working days after receipt of the acceptance.
- 2. Helder Groen Consultancy cannot be held to a proposal if the Client can reasonably understand that the proposal contains an obvious mistake or clerical error.
- 3. The Agreement is established at the moment the Client verbally or in Writing agrees to a proposal from Helder Groen Consultancy, or at the moment Helder Groen Consultancy starts the Activities at the request of the Client.
- 4. Each Agreement is entered into for an indefinite period unless the nature, content, or scope of the assignment implies that it is for a definite period.
- 5. If an assignment is given by two or more Clients, they are jointly and severally liable, and Helder Groen Consultancy has the right to demand full performance from any one of them.

Article 5. Client Information

- 1. The Client shall ensure that all information, decisions, data, and Documents that, according to the Client or Helder Groen Consultancy, are necessary for the execution of the Agreement are provided to Helder Groen Consultancy in a timely manner. The Client is responsible for the accuracy and completeness of this information, decisions, data, and Documents, even if coming from a third party. Unless otherwise stipulated in the content of the Agreement, Helder Groen Consultancy is not obliged to conduct a specific investigation into the

accuracy and completeness of the information, decisions, data, and Documents provided by the Client.

2. Helder Groen Consultancy has the right to suspend the execution of the Agreement until the Client has fulfilled the obligation mentioned in the previous paragraph.
3. If facts or circumstances arise of which the Client knows or can reasonably know that they are or may be relevant to the execution of the Agreement, the Client shall immediately inform Helder Groen Consultancy of these facts and circumstances.
4. If the Client fails to comply with the obligations mentioned in paragraphs 1 to 3 and this results in additional costs and Activities for Helder Groen Consultancy or otherwise causes damage, the Client is obliged to compensate Helder Groen Consultancy for these costs, additional Activities, and damages.

Article 6. Performance of the Agreement

1. The Agreement shall be executed in accordance with the standards of a reasonably competent and diligent professional. However, Helder Groen Consultancy does not guarantee the achievement of the result intended by the Agreement.
2. The Client acknowledges that Helder Groen Consultancy shall comply with applicable conduct rules, professional rules, legislation, and other regulations during the performance of the Agreement.
3. Helder Groen Consultancy excludes any liability for damages resulting from compliance by Helder Groen Consultancy with the conduct rules, professional rules, and/or other laws and regulations applicable to it.
4. When the Activities must be performed on-site, the Client is responsible for ensuring that the location and the necessary facilities are made available to Helder Groen Consultancy free of charge. The Client is responsible for ensuring that the necessary facilities meet the requirements of Helder Groen Consultancy so that the Activities can be performed properly. Additionally, Helder Groen Consultancy shall be granted access to all necessary information.
5. If the Client fails to comply with the provisions of paragraph 4 and Helder Groen Consultancy is consequently unable to perform the Activities or perform it properly, Helder Groen Consultancy cannot be held liable by the Client on any legal grounds whatsoever.
6. Helder Groen Consultancy is entitled to engage third parties in the performance of the obligations arising from the Agreement or to transfer the obligations arising from the Agreement in whole or in part to third parties. The costs associated with this shall be charged to the Client.

Article 7. Amendment of the Agreement

1. The Client may request Helder Groen Consultancy in writing to amend the Agreement. Helder Groen Consultancy is at all times entitled to reject a request to amend the Agreement.
2. Only after Helder Groen Consultancy has indicated in writing that the Client's request to amend the Agreement is acceptable to Helder Groen Consultancy, will Helder Groen Consultancy comply with the Client's request to amend the Agreement.
3. If Helder Groen Consultancy agrees to a request to amend the Agreement from the Client and the Agreement is thereby wholly or partially canceled, Helder Groen Consultancy is entitled to charge the Client 50% of the agreed fee for the Activities that are canceled.
4. If Helder Groen Consultancy agrees to a request to amend the Agreement from the Client and the Agreement is thereby supplemented or the Client thereby obtains other Activities at a higher price, Helder Groen Consultancy will endeavor to inform the Client in advance about the costs associated with this. The absence of a written order or Agreement regarding the additional work or higher price does not affect the claims of Helder Groen Consultancy for payment by the Client.
5. All changes in the performance of the Agreement resulting from the fact that, due to any circumstances, a different performance is necessary, will be considered additional work. Additional work will be charged to the Client based on the rates applicable at Helder Groen Consultancy at that time. Helder Groen Consultancy will inform the Client as much as possible in advance about the costs associated with additional work.
6. Even in the event of an amendment of the Agreement or additional work, the General Terms and Conditions remain applicable.

Article 8. Deadlines

1. Helder Groen Consultancy is entitled to require an advance payment from the Client. If the Client is required to make an advance payment or to provide the necessary data, information, decisions, and/or Documents for the performance of the Agreement, the period within which the Activities must be completed shall not commence until the payment has been received in full, or the data, information, decisions, and/or Documents have been fully provided.
2. Deadlines for performing the Activities are, unless expressly agreed otherwise in Writing, only target deadlines and not strict deadlines. If a deadline is exceeded, the Client must give Helder Groen

Consultancy written notice of default. This means that the Client must give Helder Groen Consultancy a reasonable period – at least 14 days – to fulfill its obligations. Helder Groen Consultancy shall only be in default if, after the notice of default from the Client, it again fails to meet its obligations.

Article 9. Confidentiality and Exclusivity

1. Helder Groen Consultancy and the Client are obliged to maintain confidentiality towards third parties who are not involved in the execution of the Agreement. This confidentiality pertains to all confidential information made available by the parties to each other and the results obtained from processing such information.
2. This confidentiality does not apply to the extent that laws and regulations impose an obligation to disclose information on the parties, or to the extent that the parties have released each other from the confidentiality obligation. This provision also does not prevent confidential collegial consultation by Helder Groen Consultancy within the Client's organization as Helder Groen Consultancy deems necessary for the careful execution of the Agreement or for careful compliance with legal obligations.
3. Except with the explicit prior written consent of Helder Groen Consultancy, the Client is not permitted to disclose the content of advice/opinions or other communications, whether in Writing or otherwise, from Helder Groen Consultancy to third parties, except insofar as this directly arises from the Agreement, is done to obtain an expert opinion regarding the relevant Activities of Helder Groen Consultancy, is required by a legal or professional obligation for disclosure on the Client, or if the Client acts on its own behalf in a disciplinary, civil, or criminal proceeding.
4. In the event of a breach of the prohibition contained in the previous paragraph, the Client shall owe Helder Groen Consultancy an immediately payable penalty of € 5,000.00, without prejudice to the right of Helder Groen Consultancy to claim damages.

Article 10. Intellectual Property Rights

1. Helder Groen Consultancy holds the rights to industrial and intellectual property concerning the content and form of reports, advice, descriptions, systems, system designs, computer programs, methods, (model) contracts, etc.
2. The exercise of the rights mentioned in the previous paragraph – including disclosure or transfer of data – is explicitly and exclusively reserved to Helder Groen Consultancy both during and after the execution of the assignment.
3. The Client is only granted a right of use in relation to the aforementioned within the context of the

Activities that Helder Groen Consultancy performs for the Client.

Article 11. Compensation

1. The Client owes Helder Groen Consultancy a fee in accordance with the rates, calculation methods, and procedures customary at Helder Groen Consultancy. The fee of Helder Groen Consultancy is not dependent on the outcome of the Activities performed.
2. All fees and other prices quoted by Helder Groen Consultancy are exclusive of VAT, other government-imposed levies, and other costs incurred in the context of the Agreement, unless the parties have agreed otherwise in writing.
3. In principle, the Client will receive a monthly invoice in arrears for the Activities performed by Helder Groen Consultancy, unless otherwise agreed.
 4. Helder Groen Consultancy is authorized to increase agreed prices without the Client being able to terminate the Agreement, if the price increase results from an authority or obligation under laws or regulations.

Article 12. Payment

1. Payment by the Client for the Activities performed by Helder Groen Consultancy is not contingent upon the outcome of the Activities provided.
2. The Client is obligated to settle the invoice amount within 14 days of the invoice date.
3. If the Client fails to fulfill its payment obligation(s) in a timely and/or complete manner, the Client shall be in default. In such case, all claims that Helder Groen Consultancy has against the Client become immediately due and payable, without further notice or demand. All extrajudicial and judicial costs incurred by Helder Groen Consultancy in this regard shall be borne by the Client. These costs amount to 15% of the principal sum, with a minimum of EUR 75. In addition, in case of default, the Client shall owe Helder Groen Consultancy interest at a rate of 10% per month, unless the statutory (commercial) interest rate is higher (in which case the higher statutory (commercial) interest rate shall apply), with any part of a month counted as a full month.
4. Helder Groen Consultancy reserves the right to first deduct payments made by the Client to Helder Groen Consultancy from costs, then from accrued interest, and finally from the principal sum and ongoing interest.
5. If the financial position or payment behavior of the Client – in the judgment of Helder Groen Consultancy – warrants it, Helder Groen Consultancy is entitled to request an advance payment or additional security from the Client in a form determined by Helder Groen Consultancy. Helder Groen Consultancy has the right to suspend

the execution of the Activities until the Client has paid the advance or provided additional security.

Article 13. Complaints

1. Any complaint regarding the Activities performed must be submitted in writing to Helder Groen Consultancy within 7 days after the Activities have been performed, or after the dispatch date of the documents/information that the Client has a complaint about, or within 7 days after the discovery of the defect if the Client can demonstrate that the defect could not reasonably have been discovered earlier, specifying the nature and grounds of the complaints.
2. Any complaint concerning (the amount of) an invoice received must be submitted in writing to Helder Groen Consultancy within 14 days of the invoice date, specifying the nature and grounds of the complaints.
3. A complaint does not suspend the payment obligation of the Client.
4. Helder Groen Consultancy will respond to the complaint from the Client as soon as possible, but in any case within 1 month after receiving the complaint. If it is not yet possible to give a substantive or final response, Helder Groen Consultancy will confirm receipt of the complaint within 1 month after receiving it and provide an indication of the period within which it expects to give a substantive or final response to the complaint.
5. Failure to timely file a complaint results in the Client forfeiting all rights related to the complaint.
6. If Helder Groen Consultancy determines that a complaint is justified, Helder Groen Consultancy has the option to adjust the invoiced fee, to correct or redo the rejected Activities free of charge, or to refrain from (further) executing the assignment in whole or in part with a proportional refund of the fee already paid by the Client.
7. If Helder Groen Consultancy determines that a complaint is unjustified, the costs incurred as a result, including investigation costs, shall be borne by the Client.

Article 14. Suspension and termination

1. In addition to its statutory powers of suspension and termination, Helder Groen Consultancy has the right to immediately terminate the Agreement and/or suspend the performance of the Agreement if any of the following events occur:
 - a. The Client fails to fulfill its obligations under the Agreement and/or General Terms and Conditions, either partially, incompletely, or not in a timely manner;
 - b. Helder Groen Consultancy becomes aware of information after entering into the Agreement

that provides reasonable grounds to fear that the Client will not fulfill its obligations;

- c. A request for (provisional) suspension of payments on behalf of the Client has been filed;
 - d. A request for bankruptcy of the Client has been filed;
 - e. Attachment has been levied against the Client;
 - f. A decision has been made to dissolve and/or liquidate the Client;
 - g. The Client otherwise loses disposal authority or legal capacity with regard to its assets or parts thereof.
- The Client is obligated to immediately notify Helder Groen Consultancy of the occurrence of an event referred to in sub-items c through g.
2. If Helder Groen Consultancy exercises its right to terminate or suspend, all resulting costs and damages shall be borne by the Client, and all claims of Helder Groen Consultancy shall become immediately due and payable.
 3. The Client waives all rights to full or partial dissolution of the Agreement or full or partial suspension of its (payment) obligations.

Article 15. Right of Retention

1. Helder Groen Consultancy has the right to suspend the return of documents and goods belonging to the Client, which Helder Groen Consultancy holds for the purpose of performing Activities, for as long as and during the period that the Client has not fully met an enforceable claim against Helder Groen Consultancy.
2. Helder Groen Consultancy shall not be liable for any damages whatsoever arising from the exercise of its right of retention.

Article 16. Force Majeure

1. Helder Groen Consultancy is not obliged to fulfill any obligation towards the Client if it is prevented from doing so as a result of force majeure.
2. In these terms and conditions, force majeure is understood to mean – in addition to what is included in the law and jurisprudence – all external causes, foreseen or unforeseen, over which Helder Groen Consultancy has no control and as a result of which Helder Groen Consultancy is unable to fulfill its obligations. This includes but is not limited to pandemics, epidemics, government measures that hinder performance, illness, extreme weather conditions, threats to public health, computer and telephone outages, disruptions of public infrastructure, default by third parties, war, terrorist attacks, or natural disasters.
3. Helder Groen Consultancy may suspend its obligations under the Agreement during the period that the force majeure continues. If this period lasts longer than 60 days, both Parties are entitled to

terminate the Agreement without any obligation to pay damages to the other party.

4. If Helder Groen Consultancy has partially fulfilled its obligations under the Agreement at the time the force majeure occurs, or will be able to fulfill them, Helder Groen Consultancy is entitled to invoice the already performed or performable part. The Client is obliged to pay this invoice.

Article 17. Liability

1. Helder Groen Consultancy is not liable for damages resulting from force majeure (Article 16).
2. Helder Groen Consultancy is not liable for damages arising from reliance on incorrect and/or incomplete data, information, decisions, or documents provided by or on behalf of the Client.
3. Helder Groen Consultancy is never liable for indirect damages, including consequential damages, lost profits, missed savings, and damages due to business interruption.
4. Helder Groen Consultancy can only be liable for direct damages caused by an attributable shortcoming in the performance of its obligations under the Agreement, which the Client has reported to Helder Groen Consultancy by registered letter within 30 days after the Client became aware of it or could have become aware of it. Direct damages are defined as:
 - a. the reasonable costs incurred to establish the cause and extent of the damage, insofar as the establishment relates to the damage within the meaning of these General Terms and Conditions;
 - b. any reasonable costs incurred to bring the defective performance of Helder Groen Consultancy to comply with the Agreement;
 - c. reasonable costs incurred to prevent or limit damage, provided that the Client demonstrates that these costs have led to a limitation of direct damage as referred to in these General Terms and Conditions.
5. The cumulative liability of Helder Groen Consultancy on any legal ground whatsoever is at all times limited to the amount paid out under Helder Groen Consultancy's liability insurance in the relevant case.
6. If for any reason no payment is made from the aforementioned insurance, any (cumulative) liability, based on any legal ground(s) whatsoever, cannot result in a sum of money having to be paid to the Client higher than the amount invoiced under the part of the Agreement to which the liability relates. The (cumulative) liability is in any case limited to a maximum of € 3,000. If the Agreement is a continuing performance agreement with a term

of more than 6 months, the liability shall be limited to the fee payable over the last 6 months.

7. Any liability of Helder Groen Consultancy shall lapse by expiry of 6 months from the time the Agreement has ended - for whatever reason.

Article 18. Personal data and information

1. It may occur that the Client provides data and personal information to Helder Groen Consultancy for the execution of the Agreement. In such cases, Helder Groen Consultancy shall be considered as (co-)controller of the processing.
2. The Client guarantees the lawful processing of the obtained data and personal information. Additionally, the Client is responsible for complying with all legal obligations related to the processing of (personal) data, particularly but not limited to privacy legislation. Specifically, the Client must ensure that there is a legal basis for the intended use by Helder Groen Consultancy.
3. The Client guarantees that the personal data provided to Helder Groen Consultancy are complete and accurate.
4. Each party is individually responsible for complying with applicable laws and regulations regarding the processing of personal data under their responsibility.
5. All personal data provided are subject to a confidentiality obligation towards third parties. However, this confidentiality obligation does not apply if the Client has given permission to disclose the information to third parties, if the disclosure of information to third parties is logically necessary given the purpose for which the personal data was provided and/or the execution of the Agreement, or if there is a legal obligation or court order requiring the information to be provided to a third party.
6. Each party is individually responsible for the security of personal data under their responsibility.
7. Parties shall implement and maintain sufficient and appropriate technical and organizational security measures to protect the personal data as required by law, including the General Data Protection Regulation (GDPR).
8. If a data breach occurs involving the processing of personal data within the framework of the Agreement with the Client, Helder Groen Consultancy will inform the Client after becoming aware of the data breach. In such cases, Helder Groen Consultancy will, if necessary, independently report to the Data Protection Authority. In the event of serious data breaches, the parties will consult on who will inform the affected data subject(s) about the data breach.
9. Helder Groen Consultancy is not liable for damages resulting from the Client's failure to comply with

(privacy) legislation. The Client indemnifies Helder Groen Consultancy against claims from third parties based on such damages. This indemnification also applies to the costs that Helder Groen Consultancy has had to incur in connection with such claims, including legal costs of (judicial) proceedings and the costs of any fines imposed on Helder Groen Consultancy.

Article 19. Idemnification

1. The Client indemnifies Helder Groen Consultancy against all claims of third parties in connection with or arising from the Agreement existing between Helder Groen Consultancy and the Client.
2. Client expressly indemnifies Helder Groen Consultancy against all claims of third parties relating to intellectual property rights on the information, decisions, data, and/or documents provided by the Client to Helder Groen Consultancy.
3. Client indemnifies Helder Groen Consultancy against all possible claims of third parties in the event that Helder Groen Consultancy is compelled by law and/or regulations to terminate the assignment and/or is forced to cooperate with government authorities, which are entitled to receive information, whether requested or not, which Helder Groen Consultancy has received from the Client or third parties in the course of executing the assignment.

Article 20. Applicable Law and Choice of Forum

1. Dutch law shall exclusively apply to all agreements between the Client and Helder Groen Consultancy.
2. Unless mandatory law dictates otherwise, all disputes between Helder Groen Consultancy and the Client shall be submitted to the competent court of the district in which Helder Groen Consultancy is established.
3. The parties shall first attempt to resolve any disputes amicably through mutual consultation before resorting to judicial intervention.

In the event of any ambiguity, imperfection, or inconsistency arising from the translation, the Dutch version shall prevail.