

1. General provisions

- For the purpose of these General Terms and Conditions the following definitions shall apply:
 - Client: the party commissioning the Assignment;
 - aternio legal: aternio legal, a company with the legal structure of a 'besloten vennootschap', Zwaarveld 41 d, B-9220 Hamme, RPR Gent, division Dendermonde, business number 0735.429.848; and
 - Assignment(s) or Agreement(s): agreement(s) or assignment(s) for which aternio legal agrees to provide services to the Client.
 - Tasks: all tasks performed by aternio legal in furtherance of the Assignment for the Client, including rendering goods and services.
- All Assignments shall only be accepted and carried out by aternio legal.

2. Applicability

- The Client declares that he is familiar with and accepts these General Terms and Conditions. These General Terms and Conditions replace all previous versions.
- These General Terms and Conditions are applicable to all legal relationships between aternio legal and Client, by whatever name, by which aternio legal binds itself/will bind itself to perform Tasks for the Client.
- No deviation from these General Terms and Conditions is allowed, unless explicitly agreed to in writing. aternio legal does not accept the applicability of the Client's own general terms and conditions.

3. Initiation and duration of the Agreement

- The Agreement shall go into effect at the moment that Client confirms the Assignment (orally, in writing, electronically or through silence), or at the moment that Tasks are initiated by aternio legal.
- The Agreement shall replace all previous proposals, correspondence, agreements or other communication, whether orally or in writing, electronically or otherwise.
- The Agreement shall be entered into for an indefinite period of time, unless it ensues from the content, nature or purpose of the given Assignment that it is entered into for a limited period of time.

4. Client cooperation

- The Client shall provide aternio legal with all of the assistance and information that aternio legal deems necessary for the correct and timely execution of the Tasks, and he shall do so in due time and in the form and manner indicated by aternio legal.
- The Client shall be responsible for the correctness, completeness, reliability and legality of information provided by him to aternio legal, even if it belongs to or reached him through third parties. In the event that the information or explanation is based on hypotheses, Client shall provide aternio legal with all relevant details.
- Failure by Client to provide aternio legal with the relevant information or explanation necessary for a correct execution of the Tasks, could result in aternio legal's inability to perform or finalize the Tasks. In this case, aternio legal has the right to discontinue its Tasks or to end the Agreement immediately, barring different laws or professional regulations.
- The Client shall immediately inform aternio legal of any facts or circumstances, or changes that could be of importance, for the correct execution of the Assignment.
- Any extra costs or fees resulting from a delay in execution of the Assignment due to failure to provide, or failure to timely or properly provide, the necessary information, shall be Client's responsibility. aternio legal is authorized to charge Client the (extra) fees stemming from the resulting (extra) Tasks.
- aternio legal is not responsible for any damage experienced by Client as a result of Client or third parties (i) not timely informing about, hiding or holding back, facts and circumstances that could be of importance for the correct execution of the Tasks and (ii) giving an incorrect reflection of affairs.
- If aternio legal files, publishes or submits declarations or documents, both electronically as in writing, as part of the performance of the Tasks, the Client is considered to be the party that signs and sends the declaration or the document and its appendices.
- If aternio legal performs Tasks at Client's location, or makes use of Client's computer systems or (phone) networks, Client shall ensure the necessary access, safety precautions, virus controls, facilities, permits and permissions. Client gives aternio legal permission to access the aternio legal network and internet connection (remote internet access), during execution of the Tasks. The use of Client's network carries risks for the Client; regarding this, aternio legal has taken safety measures, such as installation of a firewall and virus scanner. Potential risks for Client cannot, however, be fully ruled out. aternio legal does not accept responsibility for damage that may result for, the use of remote internet access.

5. Execution of the Assignment

- aternio legal shall make every effort to carry out the Assignment with the required precision and expertise. The Assignment requires a commitment by aternio legal.
- aternio legal shall determine the manner in which and the person by whom the Assignment is carried out. If the Agreement sets forth specific persons to perform the Tasks, aternio legal has the right to replace those persons with persons of equal or comparable expertise.
- If the Client wishes to involve third parties in the execution of the Assignment, he will only be able to do so after having reached agreement on this with aternio legal, as the direct or indirect involvement of a third party in the execution of the Assignment could have significant influence on aternio legal's ability to carry out the Assignment correctly.
- If it is agreed that the Tasks will be executed in phases, aternio legal has the right to postpone the start of those Assignments belonging to a subsequent phase, until the Client has accepted the results of the previous phase in writing and has made all thereto belonging payments. If Client owes an advance or is required to provide information necessary for execution of the Assignment, then the period in which tasks are to be completed shall not commence until said advance has been received in full by aternio legal or until aternio legal has been provided with all of the necessary information, respectively.
- Given that the duration of the Assignment may be influenced by a number of factors, such as the quality of the information provided and the cooperation offered by the Client, the dates by which the work must be completed shall only be regarded as deadlines in the event that this was explicitly agreed to. Client may not terminate the contract due to aternio legal's exceedance of a deadline or otherwise agreed to date. Likewise, aternio legal carries no liability for exceeding a deadline or otherwise agreed to date.
- If aternio legal provides services or other performances outside of the content or scope of the Agreement, upon request or with prior approval of the Client, Client shall be responsible for payment of these services or performances per aternio legal's usual hourly rate.
- Execution of the agreement is not specifically aimed at the discovery of fraud, unless a different agreement is explicitly made, in writing. If the Tasks do signal fraud, aternio legal shall abide by all applicable laws and regulations. Any costs associated with such Tasks shall be Client's responsibility.

- Upon completion of the Tasks, aternio legal may provide a statement, deliver written advice, confirm oral advice in writing, provide a written (end) report or provide an oral presentation. Client has no right to any drafts of such accountant statements, advice, reports or presentations. If Client wishes to use the content of any oral advice or oral presentation delivered in concluding the Tasks, then Client shall inform aternio legal as such, after which aternio legal will confirm the advice in writing. aternio legal is only bound by the definitive versions of its statements, advice and reports presented to Client in written form and signed by a partner.
- aternio legal is not required to update any oral or written statements, advice, reports or results of Tasks in response to events that take place after delivery of the final version of the statement, advice, report or results.
- Statements, advice, opinions, expectations, predictions and suggestions made by aternio legal shall not offer any warranty for future events or circumstances.

6. Client responsibility

- Regardless of aternio legal's requirements and responsibilities in execution of the Tasks, Client remains responsible and liable for:
- the governance and management of his business, exercise of his business activities and his own business matters;
 - the decisions made by Client as far as the extent in which he chooses to base himself on, or use or implement statements, advice, reports or results of the Tasks performed by aternio legal;
 - the appointment by Client of a person who possesses the necessary knowledge and experience to at all times carry responsibility for Client's decisions and to monitor the Tasks and suitability of the results of the Tasks performed for the Client, and to judge and take responsibility for actions, if applicable, which result from the results of the Tasks.

7. E-mail and internet use

Client and aternio legal may communicate through electronic mail (e-mail) and internet. aternio legal is not responsible for damage that may result from the use of email and/or internet. The data received from the aternio legal computer systems is determinative in case of doubt regarding the content or sending of email.

8. Duty of confidentiality

- Unless a legal provision, order or other (professional) regulation binds them otherwise, aternio legal and the persons involved with aternio legal shall be under the obligation to maintain confidentiality towards third parties regarding confidential information received from the Client. The Client may grant release from this obligation.
- Except with written permission from the Client, aternio legal shall not be authorized to use any confidential information provided by the Client for any purposes other than those for which it was obtained. However, an exception to this is made in case aternio legal, a person acting on its behalf or authorized by it in any way, is acting on behalf of it-/himself in a disciplinary, civil or criminal procedure in which this information might be of importance.
- Unless prior written permission is received from aternio legal, Client may not make public the offer made by aternio legal, the contents of the Agreement, statements, advice, reports and all other expressions by aternio legal, written or otherwise, which were not created or otherwise prepared with the purpose of providing the information therewithin to third persons.
- aternio legal and Client shall impose this same duty of confidentiality upon third parties relied upon by them.
- aternio legal has the right to -for advertising and reference purposes - utilize Client's name and indicate the type of tasks performed for Client, as well as any particularities already made known by the media.

9. Intellectual property rights

aternio legal reserves all rights with regards to everything developed by aternio legal, before or after execution of the Tasks, including computer programs, system designs, work methods, advice, (model)contracts and all other intellectual products from aternio legal. Client is explicitly banned from copying, making public, or exploiting any such products.

10. Fees and costs

- aternio legal shall state a fee for its activities, which shall be based on (a) an hourly rate and the time spent carrying out the Assignment, additional costs (including but not limited to transport expenses, publication costs, out-of-pocket expenses as well as the costs and expenses incurred directly through contracts with third persons which are necessary to execute the Tasks), as well as an amount to cover costs which are not allocated directly to the Tasks, or (b) a fixed rate for the Tasks and the aforementioned additional costs. aternio legal shall be entitled to modify the hourly rate and the applicable fees at any time. An overview of the hourly rate and fees can be obtained upon request.
- Payment of the fee to aternio legal is not dependent on the results of the Tasks performed. The fees invoiced by aternio legal may deviate from prior estimates or offers. If factual circumstances by which aternio legal is confronted are irreconcilable with the underlying assumptions on which the estimate of its fee is based, or if other circumstances occur over which aternio legal has no control, requiring performances additional to those on which aternio legal based its fee, then aternio legal may adjust its fee as necessary, also at a flat rate.
- aternio legal shall be entitled to request payment of an advance of the fee from the Client. When this advance has been depleted, a new advance may be requested. aternio legal retains the right to await initiation of the Tasks until such time as the invoiced advancement is paid. In the event aternio legal does not request an advance payment and invoices its performances after execution, it thereby does not waive its right to execute performances on the basis of advance payments.
- All rates are excluding VAT and other charges that may be imposed by the competent authorities.

11. Payment

- Amounts payable by Client to aternio legal shall be made within fourteen days from the date of the invoice. Payment shall be made in the currency used in the invoice and by transfer to the bank account indicated by aternio legal. Client does not have the right to settlement, discount or suspension.
- If any payment is outstanding on the due date, all amounts due shall automatically and without any prior notice yield an interest rate of 12% per year, and the invoice amounts shall be increased by 10%, however with a minimum of 50 euro (€ 50,00), automatically and without any prior notice.
- In the event that the Client fails to pay an invoice by the date due, aternio legal shall, without prior notice, be entitled to suspend the further execution of the Agreement. In this case, aternio legal shall likewise be entitled to demand that the Client post an advance or a security as a guarantee for any and all future Assignments. Without prejudice to these provisions, all sums that are owed by the Client to aternio legal for any reason whatsoever shall become immediately claimable.

4. In the event an Assignment is commissioned jointly by several Clients, all Clients shall be jointly and severally liable for payment of the whole amount of the invoice.

12. Complaints

1. Complaints with regard to the work performed and/or the invoice amount shall immediately, and in any case within fourteen days of the invoice date, be made in writing to aternio legal. Complaints with regard to shortcomings must, in any case, be made to aternio legal in writing within fourteen days of being detected, provided that the Client proves that he could not reasonably have detected them earlier.
2. Complaints as referred to in the first paragraph do not release the Client from his payment obligation. In no case shall the Client, on the grounds of a complaint with regard to a certain service, be entitled to postpone payment of or refuse to pay for other services provided by aternio legal which are not the object of the complaint.
3. If a complaint is justified, aternio legal may choose between the adjustment of the fees charged or the free correction or new execution of the rejected Tasks, or the full or partial abolishment of execution of the Assignment with restitution equal to the fees already paid by Client for such Tasks.

13. Termination

1. Client and aternio legal may at any time terminate an Agreement of unlimited duration by registered mail without the need for prior notice.
2. The Agreement of limited duration may only be terminated early and immediately, by registered mail (i) if the other party falls short of meeting the requirements as set forth by the Agreement, (ii) if the other party is not capable of paying the monies owed, (iii) in the event a trustee, administrator, or liquidator is named, (iv) if the other party encounters debt restructuring.
3. Both aternio legal and Client shall make their intention to end an Agreement of limited duration known, by the end time provided in such Agreement, by registered mail, at least thirty days before the end of the initial term. Failure to do so results in an extension of the Agreement for the same duration and under the same conditions.
4. aternio legal can at all times terminate the Agreement immediately, if aternio legal reasonable determines that execution of the Agreement, or any part thereof, would result in aternio legal violating a legal, regulatory or deontological norm.
5. Upon termination of the Agreement, aternio legal is entitled under all circumstances to the fees consistent with the part of the Tasks carried out up until said time. In the event of premature/unlawful termination of the Agreement by the Client, either in relation to (a) a fixed rate Order, aternio legal is entitled to the full amount of the agreed fees that have not yet been invoiced, or for (b) an Order of temporary nature based on an hourly rate, aternio legal is entitled for the remaining duration of the Order to a pro rata amount based on the fees already invoiced for the Order. In the event of a premature and/or unlawful termination by the Client of an extended Agreement for an Order of temporary duration based on an hourly rate, aternio legal is entitled to a pro rata amount in accordance with the average invoiced fees related to the Agreement prior to such extension and this for the remainder of the Agreement. For the additional services and costs involved in the Client's termination of the Agreement, an administrative fee of four hundred euros (excl. VAT) shall be charged to the Client, without prejudice to its right to claim compensation from the Client for any loss suffered.
6. The payment obligation for Client regarding the fees described in the previous paragraph, as well as extra services and costs, are fully due and payable at the moment of termination of the Agreement.
7. Upon termination of the Agreement, each of the parties shall hand over all goods, things and documents in its possession which are the property of the other party, to that other party. Upon termination or completion of the Tasks, aternio legal shall save all thereto related documents and files for the period of time as provided by law for the Tasks performed. Upon completion of this term, aternio legal may, barring a separate agreement stating differently, destroy these documents and files, without prior notice to Client.

14. Liability

1. aternio legal shall execute its Tasks to the best of its ability, with all the due care and expertise that may be expected from aternio legal. aternio legal is only liable for damages resulting from a serious or deliberate error by aternio legal. If an error is made due to incorrect or incomplete information provided by the Client to aternio legal, then aternio legal shall not be held liable for any damages caused thereby.
2. aternio legal shall only be liable to the extent that a serious or deliberate error is committed by it. To the extent that aternio legal depends on the cooperation, services and deliveries of third parties for the execution of the Assignment, it can by no means be held liable for any damages whatsoever resulting from their errors, including serious and deliberate errors. As such, aternio legal shall not be held liable for possible minor or slight errors.
3. aternio legal shall not be liable for any non-pecuniary, indirect or consequential losses, including but not limited to data loss, loss of earnings, personnel expenses, loss of an opportunity, complaints from third parties and attorneys' fees. aternio legal shall not be liable for damages to third parties and is not under the obligation to indemnify the Client against possible claims from third parties. However, the Client shall indemnify aternio legal against third party claims.
4. The liability to which aternio legal may be held vis-à-vis the Client and third parties, is, in relevant case, never higher than the amount for which cover is provided by the (professional) liability insurance carried by aternio legal. The (professional) liability insurance policies are available at aternio legal's registered office.
5. The limitation of liability as referenced in paragraphs 4 applies fully and without restriction (a) in the event of liability to multiple Clients, aternio legal shall pay all such Clients together no more than as outlined in paragraphs 4; (b) to all liability that may be/is directed towards all persons, partners, managers and/or self-employed persons connected to aternio legal.
6. In the event that two or more claims stem forth from one and the same error, they will be considered to be one claim and the liability will as such be limited to the highest amount of the amounts applicable to the Assignment at issue.
7. Client agrees to refrain from filing any and all liability claims stemming from or relating to the Agreement, whether on a contractual or outside-of-contract basis, against one of the partners, managers, employees, or commissioners of aternio legal. The previous does not apply to any liability which may not be excluded in accordance with Belgian Law.

15. Personal information

1. Personal information shall be processed in accordance with the privacy policy. The privacy policy can be consulted on aternio legal's website: www.aternio.com
2. Client himself is responsible for consulting the privacy policy referred to under 1.

16. Anti-Money Laundering

1. Pursuant to anti-money laundering laws, aternio legal is held to identifying her Clients and any persons thereby funded. Consequentially, aternio legal shall request and retain certain information and documents, or rely on appropriate databases therefor. Client agrees to provide aternio legal the requested information and to timely inform aternio legal regarding any changes to such information or documents. In the event aternio legal's request for information and documents is not satisfactorily responded to within a reasonable amount of time, aternio legal may not be able to perform or continue its Tasks.
2. Upon suspicion of money laundering, aternio legal is required to report an already completed or planned transaction, to the extent it is discovered within the scope of her regular tasks, to the Division for Financial Information Processing.

17. Anti-corruption

1. Client and aternio legal agree to conform to all applicable laws and regulations which forbid, prevent and penalize actions of corruption and related criminal or delinquent acts, in all of their transactions and relations, regardless of the form or degree of the actions.
2. The parties shall convey the requirements set forth in paragraph 1 above to any persons working with/for them.

18. Recruitment prohibition and personal service provision

The Client may not, during the execution of the Assignment and within one year of its completion, hire or otherwise employ for his purposes, be it directly or indirectly, any persons, such as a partner, a manager, an employee or a person authorized by aternio legal in any way. The Client who, in spite of this recruitment and service provision prohibition, hires or otherwise employs for his purposes, be it directly or indirectly, any persons, such as a partner, a manager, an employee or a person authorized by aternio legal in any way, shall be under the obligation to reimburse any recruitment and selection costs incurred by the other party in order to replace the person in question. Moreover, the Client shall be liable to compensate aternio legal with a flat fee estimated at sixty thousand euros per person (excl. VAT).

19. Waiver of rights

The fact that aternio legal does not immediately exercise a certain right or power shall not affect or limit its rights or powers under this Agreement. A waiver of any right existing under any of the provisions or conditions contained in this Agreement shall only be valid if it is made in writing.

20. Conversion and conflicting provisions

1. If and insofar as any of the provisions of this Agreement, in whole or in part, cannot be enforced on the grounds of reasonableness and fairness or because it has unreasonable adverse effects, the provision in question shall be construed to have a meaning as similar as possible, with regards content as well as purpose, so that it can thus be enforced.
- 20.2 If these General Terms and Conditions and a written Agreement between the Client and aternio legal contain mutually conflicting conditions, those contained in such written Agreement shall prevail.

21. Translation

The Dutch version of these General Terms and Conditions shall prevail over any translations thereof.

22. Applicable law and choice of forum

1. All Agreements between the Client and aternio legal shall be governed by Belgian law.
2. Unless the parties explicitly agree otherwise in writing, all disputes relating to the Agreement(s) between the Client and aternio legal shall be settled by the qualifying judge at the place of establishment of aternio legal's registered office.