

GENERAL TERMS AND CONDITIONS

We Match Numbers B.V., trading as Matching Numbers · Version 8 · 13 October 2026

This is a working draft for discussion. It brings version 6 (29 September 2026) in line with the website wematchnumbers.com and the engagement letter, and must be reviewed by a (Dutch) qualified lawyer before use. The changes compared to version 6 and the remaining open points are listed at the end. A Dutch translation is available; the English text prevails.

ARTICLE 1 – DEFINITIONS

1.1 In these general terms and conditions the following definitions apply:

- **Service Provider:** We Match Numbers B.V., trading as Matching Numbers, having its registered office at Varrolaan 100, 3584 BW Utrecht, the Netherlands, registered with the Dutch Chamber of Commerce (Kamer van Koophandel) under number 42185770, the user of these general terms and conditions.
- **Client:** the legal entity or business that enters into an Agreement with the Service Provider or requests a proposal. These terms and conditions are intended exclusively for business-to-business (B2B) relationships.
- **Agreement:** the engagement for the provision of the Services as recorded in the engagement letter (opdrachtbevestiging) accepted by the Client, including any amendment or addition to it.
- **Entity:** each separate legal entity or administration for which the Service Provider keeps the books, such as an operating company or a holding company.
- **Services:** the bookkeeping, tax and reporting services included in the Package (Article 4.1), any Add-ons and any Advisory Services agreed in writing.
- **Package:** the service tier agreed for an Entity (Holding, Starter, Growth or Scale), each with a fixed monthly fee and an invoice volume band, as set out in Article 8.
- **Invoice:** every sales invoice and every purchase invoice, receipt or expense claim that the Service Provider processes for an Entity. Bank transactions and internal splits, such as VAT splits or a payout by a payment provider, do not count.
- **Add-on:** a service charged in addition to the Package, such as payroll administration or a white-label investor portal.
- **Advisory Services:** work outside the Package, such as due diligence, contract review, incorporation guidance, financing structuring, governance reviews and grant applications, for which an approach and fee are agreed per assignment.
- **Software:** the accounting, reporting and other software used to provide the Services, including Odoo.
- **Deliverables:** all reports, financial statements, tax returns, analyses and other materials prepared under the Agreement.
- **Parties:** the Service Provider and the Client jointly.

ARTICLE 2 – APPLICABILITY

2.1 These general terms and conditions apply to all quotations, offers, Agreements and Services of the Service Provider.

2.2 Deviations apply only insofar as they have been agreed in writing and only for the Agreement in respect of which they are made.

2.3 The applicability of any purchasing or other terms of the Client is expressly rejected.

2.4 In the event of any conflict between the Agreement and these terms, the Agreement prevails.

ARTICLE 3 – OFFERS AND FORMATION

3.1 All offers and quotations are without obligation and valid for 30 days, unless stated otherwise.

3.2 The Agreement is formed when the Client accepts the engagement letter in writing or by electronic (online) signature, or when the Service Provider commences performance at the Client's request.

3.3 Amendments to or additions to the Agreement are binding only if agreed in writing; e-mail suffices.

3.4 The formation and continuation of the Agreement are subject to the client due diligence condition in Article 7.

ARTICLE 4 – SERVICES

4.1 Depending on the Package, the Services include in any event:

- bookkeeping: processing of purchases and sales, bank feeds and reconciliation, and accounts receivable and payable;
- VAT returns (quarterly or monthly) and, where applicable, EC sales list (ICP) returns;
- corporate income tax (vennootschapsbelasting) returns;
- the year-end close and the annual financial statements in accordance with Book 2, Title 9 of the Dutch Civil Code, including filing with the Chamber of Commerce;
- periodic reporting and access to the Service Provider's real-time reporting application (dashboard);
- onboarding: taking over the existing administration, migrating historical data and setting the opening balance.

4.2 Questions about the Client's bookkeeping, tax returns and figures are included in the monthly fee on a reasonable-use basis.

4.3 Payroll administration (payslips, payroll tax returns and annual statements) is an Add-on.

4.4 Advisory Services are not included in the monthly fee. They are performed only after the Parties have agreed the approach and fee in writing in advance. Advisory Services are provided from a financial and commercial perspective and do not constitute legal advice or investment advice.

ARTICLE 5 – PERFORMANCE OF THE SERVICES

5.1 The Service Provider performs the Services to the best of its knowledge and ability and in accordance with the standards of good professional practice. All Services constitute a best-efforts obligation (inspanningsverplichting); the Service Provider does not guarantee any particular result.

5.2 The Services are administrative and compilation services. The Service Provider does not perform a statutory or other audit and does not issue an audit opinion (controleverklaring) or compilation report (samenstellingsverklaring). The Service Provider is not a registered audit firm and does not hold itself out as a registeraccountant (RA) or accountant-administratieconsulent (AA). Where the Client needs an audit opinion or compilation report, the Service Provider may refer the Client to a third party, who contracts with and charges the Client directly.

5.3 Tax returns are prepared on the basis of the information provided by the Client.

5.4 The timely and correct performance of the Services depends on the Client delivering complete and accurate information in good time. Any periods stated are indicative and are not strict deadlines. As a target service level, the Service Provider aims to update the Client's administration within 24 hours of receiving complete and correct data, counting working days only (Monday to Friday, excluding public holidays in the Netherlands); this is a target and not a strict deadline or a guaranteed result.

5.5 The Service Provider may change the composition of the team, provided that the continuity and quality of the Services remain safeguarded.

ARTICLE 6 – SOFTWARE AND ENGAGEMENT OF THIRD PARTIES

6.1 The Services are provided using Software, including Odoo. The Client's use of the Software is subject to the applicable terms of the relevant software provider.

6.2 For the administration of each Entity the Service Provider uses an Odoo database. As long as only the accounting functionality is used, no licence fees apply to the Client. If the Client wishes to use additional Odoo functionality, such as CRM or sales, a paid Odoo subscription is required, which the Client takes out with Odoo and pays for itself. Setting up such functionality is not part of the Package and is performed as an Advisory Service.

6.3 The Service Provider may engage third parties in performing the Services. The applicability of Sections 7:404, 7:407(2) and 7:409 of the Dutch Civil Code is excluded.

6.4 The Service Provider is not liable for the unavailability, defects or discontinuation of third-party Software, nor for shortcomings of third parties engaged or designated by the Client.

ARTICLE 7 – CLIENT DUE DILIGENCE (WWFT)

7.1 The Service Provider is subject to the Dutch Anti-Money Laundering and Anti-Terrorist Financing Act (Wet ter voorkoming van witwassen en financieren van terrorisme, Wwft). Before commencing the Services it identifies and verifies the Client and its ultimate beneficial owners (UBOs) and may request supporting documents.

7.2 The Client cooperates fully with the client due diligence and informs the Service Provider without delay of any change in its ownership, control or activities.

7.3 If the client due diligence cannot be completed to the Service Provider's satisfaction, the Service Provider does not commence or continue the Services and the Agreement ends with immediate effect, without any liability on the part of the Service Provider. Fees already invoiced for periods in which no Services were performed are credited.

7.4 The Service Provider may be required to report unusual transactions to the competent authority and to retain client due diligence records for five years after the Agreement ends.

ARTICLE 8 - PACKAGES, FEES AND PAYMENT

8.1 The Packages, per Entity, per month and exclusive of VAT, are:

- Holding: € 125 (0-10 Invoices per month);
- Starter: € 250 (0-75 Invoices per month);
- Growth: € 325 (76-125 Invoices per month);
- Scale: € 475 (126-200 Invoices per month).

8.2 Above 200 Invoices per month the fee is agreed separately. The Package and fee for each Entity are recorded in the Agreement.

8.3 Fees apply per Entity. A holding company and an operating company are two Entities, each with its own Package.

8.4 The Package is based on the Entity's average number of Invoices per month. If the average is structurally above or below the band of the agreed Package, the Parties adjust the Package together. The Client may change Package at any time; the new Package applies from the next billing period and the difference is settled pro rata.

8.5 Payroll administration costs € 20 per employee per month, exclusive of VAT, regardless of the number of payroll runs.

8.6 Onboarding and migration are included in the monthly fee, unless the Agreement states a one-off fee.

8.7 Services outside the agreed Package, including Advisory Services, are charged only after the approach and fee have been agreed with the Client in advance.

8.8 The monthly fee is invoiced in advance on the first day of each month. The first invoice covers the period from the start date to the end of that month, pro rata. Fees are collected by SEPA direct debit (automatische incasso); the Client grants the Service Provider a direct debit mandate for this purpose. Where collection by direct debit is not possible, payment is made within 14 days of the invoice date, without suspension or set-off.

8.9 In the event of late payment the Client is in default by operation of law and owes the statutory commercial interest (Section 6:119a of the Dutch Civil Code) as well as extrajudicial collection costs. The Service Provider may suspend the Services after giving notice of default, without prejudice to its other rights.

8.10 The Service Provider may adjust its fees with effect from the start of a new contract year, giving the Client at least one month's written notice. If the Client does not agree with the ad-

justment, it may terminate the Agreement with effect from the end of the current contract year, notwithstanding the notice period in Article 15.2.

ARTICLE 9 – CONFIDENTIALITY

9.1 The Parties keep strictly confidential all confidential information received in connection with the Agreement and use it solely for the performance of the Agreement.

9.2 This obligation does not apply to information that is publicly known, has been lawfully obtained from third parties, or must be disclosed pursuant to law, regulation or a court order.

9.3 The confidentiality obligation remains in force indefinitely in respect of information that is by its nature confidential, and for at least five (5) years after termination of the Agreement for all other confidential information. In respect of personal data, the Data Processing Agreement prevails.

ARTICLE 10 – INTELLECTUAL PROPERTY AND RECORDS

10.1 All intellectual property rights in the models, methods, templates and know-how used by the Service Provider, and in the configuration of the Software, vest in the Service Provider.

10.2 The Client's own financial data, books and records remain the property of the Client. Upon full payment the Client obtains a non-exclusive, non-transferable right to use the Deliverables for the purpose for which they were prepared.

10.3 On termination of the Agreement the Service Provider makes the Client's books and records available to the Client in a customary electronic format. The Service Provider may retain copies to the extent required by law.

ARTICLE 11 – INDEPENDENCE AND CONFLICTS OF INTEREST

11.1 The Service Provider performs the Services with professional independence and may act for multiple clients in the same sector.

11.2 The Service Provider takes reasonable measures to avoid conflicts of interest and informs the Client where a material conflict of interest is identified.

ARTICLE 12 – LIABILITY

12.1 The Service Provider's liability for attributable shortcomings is limited to the fees invoiced under the relevant Agreement in the 12 months preceding the event causing the damage (excluding VAT).

12.2 The Service Provider is not liable for indirect damage, including consequential damage, lost profit, missed savings and reputational damage, nor for tax interest or penalties arising from information provided late or incorrectly by the Client.

12.3 Any claim lapses if it is not submitted to the Service Provider in writing within 12 months of its discovery.

12.4 The limitations in this Article do not apply in the event of intent or wilful recklessness on the part of the Service Provider.

ARTICLE 13 – FORCE MAJEURE

13.1 In the event of force majeure the Service Provider's obligations are suspended. Force majeure means any circumstance that prevents performance and is not attributable to the Service Provider, including failures or outages of the Software, the internet or third-party service providers.

13.2 If the force majeure continues for more than 60 days, either Party may dissolve the Agreement in writing, without any obligation to pay compensation.

ARTICLE 14 – PERSONAL DATA

14.1 In performing the Services the Service Provider processes personal data on behalf of the Client. The Client is the controller and the Service Provider acts as a processor within the meaning of the General Data Protection Regulation (GDPR).

14.2 The Parties enter into a Data Processing Agreement (DPA) governing this processing, which forms an integral part of the Agreement. In the event of any conflict, the DPA prevails in respect of the processing of personal data.

ARTICLE 15 – DURATION AND TERMINATION

15.1 The Agreement is entered into for a term of one year from the start date. After that, it is tacitly renewed for one year at a time.

15.2 Either Party may terminate the Agreement in writing (e-mail suffices) with effect from the end of a contract year, observing a notice period of one month.

15.3 If the Client ends the Agreement before the end of a contract year other than in accordance with Article 8.10 or 15.2, the monthly fees for the remainder of that contract year remain due.

15.4 Either Party may terminate the Agreement with immediate effect if the other Party is declared bankrupt, is granted a suspension of payments, or materially fails to perform and does not remedy this within 14 days of a written notice of default. The Service Provider may also terminate with immediate effect in the situation described in Article 7.3.

15.5 On termination the Service Provider completes the handover of the Client's books and records in accordance with Article 10.

15.6 Provisions that by their nature are intended to survive termination (including confidentiality, intellectual property, liability and choice of law) remain in force.

ARTICLE 16 – GOVERNING LAW AND DISPUTES

16.1 Dutch law applies to the Agreement and to these terms and conditions.

16.2 Disputes are submitted exclusively to the competent court of the District Court of Midden-Nederland, location Utrecht.

ARTICLE 17 – FINAL PROVISIONS

17.1 If any provision is void or voidable, the remaining provisions remain in force and the Parties will consult to agree a valid replacement provision that reflects the intent of the original provision as closely as possible.

17.2 The Service Provider may amend these terms and conditions; amended terms apply to new Agreements and to renewals of existing Agreements after the Client has been notified at least one month in advance.

17.3 These terms and conditions are drawn up in the English language; the English text prevails over any translation.

CHANGES COMPARED TO VERSION 6

- Company: KvK number 42185770 added; "in formation (i.o.)" removed; trading name Matching Numbers added.
- Software: Odoo instead of Yuki.
- Packages: Holding (€ 125, 0-10 Invoices) added; Scale limited to 126-200 Invoices; above 200 by agreement; fees per Entity.
- Volume measure: "Invoices" (as defined on the website) instead of "transactions".
- Package changes: possible at any time, effective from the next billing period, settled pro rata (as on the website).
- Onboarding and migration included in the monthly fee unless the Agreement states a one-off fee.
- Services: annual accounts including filing with the Chamber of Commerce, ICP returns, reporting and dashboard listed; questions included on a reasonable-use basis; Advisory Services defined as separately agreed work.
- Payroll: € 20 per employee per month regardless of the number of payroll runs.
- Invoicing: on the first day of each month, first invoice pro rata.
- Term: one-year contract, tacitly renewed for one year, notice of one month before the end of the contract year (previously monthly rolling).
- New Article 7 (client due diligence / Wwft); version 6 referred to an Article 6a that did not exist.
- Immediate termination added for bankruptcy, suspension of payments, material breach and failed client due diligence.
- Online signature explicitly accepted as written acceptance.
- Version 8: Odoo licences (Article 6.2), price adjustment per contract year (Article 8.10), remaining fees on early termination (Article 15.3) and the white-label investor portal as an Add-on added; liability cap confirmed; insurance clause removed.

OPEN POINTS

- Professional liability insurance: none in place yet; consider taking out cover before the first client engagements.
- SEPA direct debit: creditor identifier (incassant-ID) and mandate process, once the bank account is active.
- Review and approval by a (Dutch) qualified lawyer.