

## PROCESSOR CONTRACT (UNILATERAL)

### 1. General

The following terms as used in this processor contract shall have the definitions provided here:

- 1.1 **General Terms and Conditions:** the Processor's General Terms and Conditions that apply in full to all contracts between the Processor and the Controller and which General Terms and Conditions shall constitute an integral part of this processor contract.
- 1.2 **Processor:** the limited liability companies of Boon Accountants Belastingadviseurs B.V., having their registered office and principal place of business at Christiaan Geurtsweg 1 in Apeldoorn, the Netherlands, and all entities affiliated with Boon Accountants Belastingadviseurs B.V., including without limitation Boon Registeraccountants B.V. and Boon Corporate Finance B.V.
- 1.3 **Contract:** any agreement between the Client and the Processor for the performance of Activities, also the 'Controller'.
- 1.4 **Data:** the personal data as described in Annex 1.
- 1.5 **Client:** the natural person or legal entity who or that has instructed the Processor for the performance of Activities by the Processor for the Client, as stipulated in the order confirmation.
- 1.6 **Controller:** the Client who, as a natural person or legal entity, has instructed the Processor to carry out Activities.
- 1.7 **Activities:** all activities for which instructions have been given, or any other activities that the Processor performs. The above shall apply in the broadest sense possible and shall at least comprise the activities stipulated in the order confirmation.

### 2. Applicability of the processor contract

- 2.1 This processor contract applies to all data that is collected by the Processor for the Client for the purpose of the implementation of the contract with the Client and to all activities that result from the contract for the Processor and the data to be collected for such purpose.
- 2.2 The Controller shall be responsible for the processing of the data concerning certain categories of data subjects, as described in Annex 1.
- 2.3 When performing the contract, the Processor will process certain personal data for the Controller.
- 2.4 This is a processor contract within the meaning of article 28(3) of the General Data Protection Regulation (GDPR), in which the rights and obligations as regards the processing of the personal data have been laid down in writing, including as regards security. The processor contract is binding on the Processor in respect of the Controller.
- 2.5 Just like the Processor's General Terms and Conditions, this processor contract forms part of the Contract and of all future contracts between the parties.

### 3. Scope of the processor contract

- 3.1. By giving instructions for the performance of Activities, the Controller has instructed the Processor to process the data on behalf of the Controller in the manner described in Annex 1 in accordance with the provisions of this processor contract.
- 3.2 The Processor shall process the data exclusively in accordance with this processor contract, particularly the provisions of Annex 1. The Processor confirms that it will not process the data for any other purposes.
- 3.3 Control over the data will never vest with the Processor.
- 3.4 The Controller can give additional instructions in writing to the Processor due to modifications or changes to the applicable regulations on the protection of personal data.

#### **4. Controller's Obligation**

- 4.1. The Controller will take the necessary measures to ensure that personal data, in view of the purposes for which they are compiled or subsequently processed, are correct and accurate and are also provided to the Processor as such.

#### **5. Confidentiality**

- 5.1. The Processor and the individuals employed by the Processor or who perform work for the Processor, in so far as these individuals have access to personal data, only process the data on the instructions of the Controller, with the exception of deviating statutory obligations.
- 5.2. The Processor and the individuals employed by the Processor or who perform work for the Processor, in so far as these individuals have access to personal data, are obliged to treat the personal data of which they become aware confidentially, except and in so far as any statutory rule requires them to make a disclosure or if the duty of disclosure ensues from a duty they have.

#### **6. No further disclosure**

- 6.1. The Processor will not share the data or disclose it to third parties, unless the Processor has obtained the Controller's prior written consent or instruction to do so, or if it is obliged to do so based on mandatory law regulations. If, based on mandatory law regulations, the Processor is obliged to share the data with or disclose it to third parties, the Processor will inform the Controller accordingly in writing, except if this is not allowed.

#### **7. Security measures**

- 7.1. The Processor will take all appropriate technical and organisational measures to protect the data against loss, or any form of unlawful Processing. These measures are described in more detail in Appendix 2 to this Processor contract. To this end, the Processor will adhere to the (standard) level of security that applies within the Processor. Having regard to the state of the art and the cost of implementation, such measures will ensure a level of security appropriate to the risks represented by the Processing and the nature of the data to be protected.
- 7.2. The measures are partly aimed at preventing unnecessary collection and further Processing of the data.
- 7.3. The data is stored and processed exclusively within the European Economic Area.

#### **8. Supervision of compliance**

- 8.1. The Processor shall give the Controller, at the latter's request and for the latter's account, information about the processing of the data by the Processor or by Sub-Processors. The Processor shall give the requested information as soon as possible, but no later than within five working days.
- 8.2. The Controller shall have the right - once a year and for its own account - to have an inspection carried out by an independent third party to be appointed by the Controller and the Processor jointly in order to verify that the Processor complies with the obligations pursuant to the GDPR and this processor contract. The Processor shall fully cooperate in this to the extent that this is reasonably required. The Processor shall have the right to charge its costs associated with the inspection to the Controller.
- 8.3. For the purpose of its obligation pursuant to paragraph 1 of this article, the Processor will - as a minimum - provide the Controller or a third party hired for this purpose by the Controller with:
- 8.3.1 all the relevant information and documents;
  - 8.3.2 access to all relevant buildings, information systems and data.
- 8.4. The Controller and the Processor will consult with each other to discuss any risks and shortcomings as soon as possible upon the report having been finished. The Processor will implement measures, the costs of which will be borne by the Controller, in order to bring the

risks and shortcomings found to a level that is acceptable for the Controller and/or remove them, unless the parties have agreed differently in writing.

## **9. Data leaks**

9.1. The Processor will notify the Controller immediately, but in any event within 48 hours of discovery, of any data leak or security breach as referred to in Article 7.1, which results in a significant risk of serious adverse consequences or which has serious adverse consequences for the protection of personal data, and will furthermore provide the Controller with all cooperation in dealing with such breach, including but not limited to the (cooperation with) timely notification of a breach to the Dutch Data Protection Authority, as well as the timely notification of data subjects, in so far as required.

## **10. Sub-processors**

10.1. The Processor is allowed to outsource its obligations to third parties, as provided in Annex 1. The Processor will impose these Processor Contract on the relevant third party, or the Processor will enter into a (sub-)processor agreement with this sub-processor related to the sub-processor's responsibilities and obligations.

10.2. The Processor will not engage another processor without the prior, specific or general written consent of the Controller. In the event of general written consent, the Processor will inform the Controller of envisaged changes in respect of the addition or replacement of other processors, with the Controller being given an opportunity to object to such changes within two working weeks.

10.3. The Processor will ensure that the same obligations in respect of data protection will be imposed on said other processor by an agreement or any other legal act pursuant to EU law or Member State Law as those included in the present Processor contract.

## **11. Data subjects' cooperation obligations and rights**

11.1. At its request, the Processor will cooperate with the Controller in the event of a complaint, question or request of a data subject, or in the event of studies or inspections by the Dutch data protection authority (Autoriteit Persoonsgegevens).

11.2. The Processor will assist the Controller at its request and for its account when the latter carries out a data protection impact assessment.

11.3. If the Processor receives a request for access, correction or removal of a data subject's data directly from such data subject, the Processor will inform the Controller of the fact that such request has been received within two working days. The Processor will carry out all the instructions given to the Processor by the Controller in writing as a consequence of such request from the data subject. The Processor will implement the necessary appropriate technical and organisational measures that are needed to comply with such instructions from the Controller.

11.4. If instructions from the Controller to the Processor conflict with any statutory provisions regarding data protection, the Processor will report this to the Controller.

11.5. Costs arising from inspection requests from data subject(s), investigations, audits or seizures by the Dutch Data Protection Authority or any other regulatory authority with respect to personal data will be borne by the Controller.

## **12. Term and termination**

12.1. This processor contract is valid for as long as the Processor is tasked with processing data for the Controller pursuant to the contract between the Controller and the Processor. This processor contract will apply to the relationship between the Processor and the Controller for as long as the Processor carries out Activities on behalf of the Controller.

12.2. The Processor does not keep personal data for any longer than required in order to accomplish the purposes for which the data are processed.

12.3. If, upon the termination of the contract, the Processor has to keep certain data and/or documents, computer disks or other data carriers with data on or in them, for a statutory

period pursuant to a statutory obligation to keep such items, the Processor will ensure that this data or these documents, computer disks or other data carriers are destroyed within 4 weeks of the statutory obligation to keep them having expired.

- 12.4 If the contract between the Controller and the Processor has ended, the Controller can request the Processor within two months of the contract ending that all documents, computer disks and other data carriers with data in or on them be returned to the Controller, for the Controller's account. If such items are returned, the Processor will provide the data in the form in which it is present at the Processor's. To the extent that the data is located in a computer system or has any other form which prevents the reasonable provision of the data in such form to the Controller, the Processor will provide the Controller with an accessible, legible copy of the data. Upon this term having elapsed, the Processor will permanently destroy the data, unless any statutory obligation requires the Processor to store data.
- 12.5 How to destroy the data will be established in conjunction with the Controller. When the data has been destroyed, the Processor will confirm this in writing to the Controller.
- 12.6 Without prejudice to the other stipulations of this article 12, the Processor will not keep or use any data upon the contract having ended.

### **13. Invalidity**

- 13.1. If one or several provisions in this processor contract are null and void or are nullified, this will be without prejudice to the other provisions. If any provision in this processor contract is legally ineffective, the parties will negotiate about the content of a new provision that is as close a representation of the content of the original provision as possible.

### **14. Applicable law and competent court**

- 14.1. This processor contract is governed by Dutch law.
- 14.2. Any disputes in connection with the processor contract or its performance shall be adjudicated by the competent court in Arnhem, the Netherlands.

**ANNEX 1**  
**DATA, OBJECTIVES, CATEGORIES OF DATA SUBJECTS AND SUB-PROCESSORS**

**DATA**

The Controller will have the Processor process the following data for the purpose of the Contract, which data may include, without limitation, personnel records, wage records, financial reports:

- (1) Name (initials and surname)
- (2) Contact data (telephone number, email address)
- (3) Date of birth
- (4) Place of residence
- (5) Details from identity document (in connection with the Money Laundering and Terrorism Financing (Prevention) Act [Wet ter voorkoming van witwassen en financiering van terrorisme, or Wwft])
- (6) Financial data, both professional and personal
- (7) Name and address details and Citizen Service Number [Burgerservicenummer, or BSN] of personnel of the Controller

The activities for which the aforementioned data may be processed, only if necessary, are, in any event:

- (1) The activities to be considered the primary service in connection with which the Controller has given the Processor an instruction;
- (2) the maintenance, including updates and releases, of the system made available to the Controller by the Processor or a sub-processor;
- (3) the data and technical management, also by a sub-processor;
- (4) the hosting, also by a sub-processor

**CATEGORIES OF DATA SUBJECTS**

The data that is processed concerns the following categories of data subjects:

- (1) Customers
- (2) Employees of customers
- (3) Candidates of customers
- (4) Clients of customers

**CATEGORIES OF SUB-PROCESSORS**

The Processor is allowed to outsource its obligations to the following categories of third parties:

Categorie	Location data
Online Fiscal software	EER
Online Accounting software	NL
Online Portal	NL
Online Reporting software	NL
Online HR Payroll software	EER
Hosting	NL

<b>ANNEX 2 SECURITY MEASURES</b>
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**IN ORDER TO ENSURE CONFIDENTIALITY:**

- Control of physical access to personal data
- Control of electronic access to personal data
- Control of internal access to personal data
- Pseudonymisation and encryption of personal data

**IN ORDER TO ENSURE INTEGRITY:**

- Control of the transfer of personal data
- Control of the input personal data

**IN ORDER TO ENSURE THE AVAILABILITY AND RESILIENCE OF THE SYSTEMS USED:**

- Control of data availability (e.g., by making backups)
- Restore access to personal data (by means of the rapid recovery of such personal data following an incident)

**IN ORDER TO RESTORE THE AVAILABILITY OF AND ACCESS TO PERSONAL DATA IN A TIMELY MANNER AFTER A PHYSICAL OR TECHNICAL INCIDENT:**

- Incident and data breach management

**IN ORDER TO REGULARLY TEST, ASSESS AND EVALUATE THE EFFECTIVENESS OF TECHNICAL AND ORGANISATIONAL MEASURES:**

- An internal incident protocol has been drawn up and complied with
- Control of instructions by the Controller
- Measures to achieve privacy by design
- Recovery capabilities (measures that enable the Processor to quickly recover personal data following an incident)
- Code of conduct, security and privacy policy