

SERVICE TERMS AND CONDITIONS PAYROLL UMBRELLA SERVICES

These service terms and conditions are supplementary to the general terms and conditions.

Article 1 – Applicability of service terms and conditions

1. These service terms and conditions, in addition to the general terms and conditions, apply to every proposal of Payingit International and to any Agreement concluded between Payingit International and the Client.
2. These service terms and conditions may be amended or supplemented by Payingit International at any time. The amended service terms and conditions subsequently also apply in respect of (a) previously concluded Agreement(s), effective from one month after written announcement of the amended general terms and conditions.

Article 2 - Definitions

In these service terms and conditions (Payroll Umbrella Services) the following terms are defined as stated below:

1. **Service:** The service provided by Payingit International, whereby the Client outsources the legal employment of the Employees recruited and selected by the Client to Payingit International. Employees targeted by the Client are employed by Payingit International on the basis of a Temporary Employment Contract (contract management). Payingit International pays Employees appropriate remuneration (in accordance with the applicable NBBU collective agreement) and assigns them to the Client, where they perform work on the instructions and under the supervision of the Client. Payingit International invoices the Client for its services and collects from the Client. Payingit International is responsible for the wage tax return and payments to the Tax and Customs Administration, as well as for pension registration and settlement of pension payments. Furthermore, Payingit International arranges notifications of sickness and recovery, and organises absenteeism counselling.
2. **Temporary employee services contract:** An agreement and any amendment or supplement thereto, between Payingit International and the Client, in which parties set out general agreements

on cooperation regarding the assignment of the Employee.

3. **Conversion factor:** the Conversion Factor is the number that is multiplied by the underlying gross salary, to calculate the fee.
4. **Employee:** any natural person who is assigned to the Client by Payingit International - based on a Temporary Employment Contract - to perform work under the direction and supervision of the Client or by a third party it has designated subject to these terms and conditions.
5. **Temporary Employment Contract:** (a particular form of) the **Temporary Employment Contract** between Payingit International and the Employee, where the Employee is assigned to the Client(s) by Payingit International within the scope of the course of its business, in order to perform work under the supervision and direction of said Client(s), within the meaning of Article 690, Book 7 of the Dutch Civil Code, pursuant to the Temporary employee services contract granted to Payingit International.

Article 3 - Conversion factor and fee

Payingit International and the Client agree to a Conversion factor in the Order Confirmation.

1. The conversion factor times the gross salary of an employee equals the fee.
2. Payingit International is entitled to make interim revisions to the conversion factor.
3. Payingit International is entitled to charge all required payments to the Employee, whether one-off or special, to the Client.

Article 4 – Increase Conversion Factor

Payingit International is entitled to increase the agreed Conversion factor accordingly in case of:

- a) an increase in employers' costs as a result of social insurance premium changes;
- b) an increase in other (pension) contributions payable by Payingit International, including an increase in those premiums;
- c) an increase in the costs due to changes in social charges and/or tax legislation;
- d) an increase in the costs due to implementation of new charges or premiums under the law, collective agreement or other binding regulations;
- e) above average absenteeism rate.

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2. If at any time the Conversion factor turns out to be incorrect, Payingit International is entitled to charge the Client the difference in the rate with retroactive effect.
3. Payingit International will inform the Client in writing about the inaccuracy of the previously applicable Conversion factor, stating the correct Conversion factor.

Appendix 5 - Conditions for assigning Employees

The Temporary Employment Contract is entered into between the Employee and Payingit International. The Temporary Employment Contract is subject to the NBBU collective agreement. There is no Temporary Employment Contract between the Client and the Employee.

1. In assigning the Employee to the Client by Payingit International, the Employee actually works under the direction and supervision of the Client. The Client shall observe the same diligence as in respect of its own Employees. As formal employer, Payingit International has no insight into the workplace and the work to be performed, based on which the Client must provide a safe working environment, and directs and supervises the Employee.
2. The Client will not assign the Employee it has hired to a third party to work under its supervision and direction, without written permission from Payingit International. A violation of this paragraph may result in Payingit International being entitled to immediately terminate the Temporary employee services contract (assignment of the Employee) and charge all resulting or related damages to the Client. In that case, the Client must fully compensate Payingit International.
3. Under no circumstances, Payingit International shall be required to take on the role of the Client as an intermediary. Payingit International B.V. is not bound by any obligation other than described in these service terms and conditions, so that Payingit International has no obligations in respect of, inter alia, recruitment and selection, actual scheduling of working hours, the work, or other substantive performance of the temporary work.

Article 6 - Content, duration and termination of the Temporary employee services contract and the assignment(s)

The specific conditions under which the Employee will be assigned to the Client will be included in the Temporary employee services contract. The Temporary employee services contract may not be terminated as long as Employees are assigned to the Client.

1. In case of fixed-term Temporary employment contracts, the Client, or the end customer, may not terminate the Temporary employee services contract unless it redeploys or acquires the employee, respects the payment obligation and contract term agreed or assumes the obligations arising therefrom.

Article 7 - Contracts after 78 weeks of employment or contracts for a definite or indefinite period

If the Client wants an assignment of an employee to last longer 78 weeks, the Client will consult Payingit International in a timely manner to make further arrangements on the contract term and contract hours.

1. When the Client wishes to enter into a Temporary Employment Contract for definite or indefinite period of longer than a week, he shall act as guarantor for the purchase of hours for the duration of the contract. The Client has a continued payment obligation towards Payingit International in respect of those hours.

Article 8 - Termination relationship Client – Employee

The Client, like Payingit International, must fully comply with the laws and regulations on termination of Temporary Employment Contracts in force in the Netherlands. This depends on the possible applicability of Agency Clause under Article 691 paragraph 2, Book 7 of the Dutch Civil Code in phase 1 and 2 in accordance with the NBBU collective agreement. If the Client wishes to (prematurely) terminate the Temporary Employment Contract for a definite or indefinite period, it must have legally valid grounds, such that Payingit International is able to lawfully terminate the Employment Agreement.

1. A Temporary Employment Contract may be lawfully terminated by Payingit International:

- a) during the probationary period, without stating reasons;
 - b) by mutual consent;
 - c) by notice with a dismissal permit to be issued by the UWV;
 - d) by means of dissolution by the court, subdistrict sector;
 - e) with immediate effect due to an urgent reason.
2. In respect of the last four methods of termination, an adequate file should be provided, compiled by the Client, which file provides a sufficient basis for the stated grounds for termination of the relationship.
 3. In the event of legal proceedings in which an oral hearing is ordered, the Client shall be held to attend the hearing together with Payingit International, at the first specific request to this end by Payingit International,
 4. Payingit International shall be entitled to invoice the Client in the usual manner for all costs - including salary costs, transition fee and/or fair compensation - related to redeployment and/or termination of the Temporary Employment Contract.
 5. For definite and indefinite contracts with a fixed number of hours, the Client is obliged to purchase all contract hours.
 6. If there is a Temporary Employment Contract with an obligation to give notice to the Employee, the Client is obliged to communicate its intention to continue the assignment at least five weeks before the end of Temporary Employment Contract. Failure to timely or correctly inform Payingit International results in the Client being required to fully pay the costs related to the compensation under Article 668, Book 7 of the Dutch Civil Code to Payingit International.

Article 9 - Position and remuneration

The Client shall provide Payingit International with the job description of the Employee, together with the Temporary Employee Services Contract. The Client shall ensure that the job description matches the actual work performed.

1. The position may be adjusted during the Temporary Employee Services Contract if the Employee is reasonably entitled to the adjustment.
2. If it is established that the work performed by the Employee in comparison with the job description

provided by the Client should reasonably result in a higher salary for the Employee, Payingit International will correct this and the Client will owe Payingit International the corrected fee (with retroactive effect).

3. The salary and allowances of the Employee shall be determined prior to the assignment and where necessary during the assignment, and shall be equal to the salary and allowances paid to comparable Employees of the Client, who work in the same or similar positions (the so-called pay equivalence rule).

Article 10 - OHS conditions

The Client will act as a careful Client in exercising direction and supervision in respect of the Employee.

1. The Client is obliged to provide a safe working environment for Employee(s).
2. The Client shall fully indemnify Payingit International against claims for non-compliance by the Client with the obligations referred to in this article and shall fully reimburse the related costs of legal aid to Payingit International.
3. The Client may be required by Payingit International to effect an adequate liability insurance that provides full cover against all direct and indirect damage as referred to in this article.

Article 11 - Identification, personal data and privacy

The Client establishes the identity of the Employee upon commencement of the assignment on the basis of the original identity document (within the meaning of article 1 paragraph 1, 2 and 3 of the Compulsory Identification Act). The Client determines whether the Employee it has hired is entitled to work in the Netherlands. The Client organises its administration so that the identity of the Employee can be proven.

1. The Client shall treat as confidential the personal data of the Employee it has obtained knowledge of within the scope of the assignment and processes it in accordance with the provisions of the Personal Data Protection Act and other relevant legislation.
2. In the event of a data breach, with a risk of loss or unlawful processing of personal data, the Client is required to notify the Dutch Data Protection Authority and Payingit International. Payingit

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International will subsequently inform the Employees concerned.

3. The Client shall indemnify Payingit International against any claims from Employees of the Client or other third parties brought against Payingit International in connection with a violation of the provisions of this article by the Client and shall reimburse any related costs incurred by Payingit International.

Article 12 - Time sheets

Payingit International will issue invoices to the Client based on the (digital) time sheets approved by the Client and the Employee via the online portal or by email, unless otherwise specified in the Contract.

1. The Client is responsible for correct, timely and full completion and approval of the time sheets.
2. If there is a periodic fixed income, Payingit International will issue the invoices on the basis of a fixed fee, irrespective of the number of hours worked. Payingit International will issue the invoices for the coming period on the first working day of the period, or the earliest possible date within the period.
3. If the Client fails to comply with the provisions in paragraph 2 of this article, Payingit International may decide to invoice the Client on the basis of its known facts and circumstances. Payingit International shall not do so until reasonable consultation in this regard has taken place with the Client.
4. If the Employee disputes the data on the time sheet, Payingit International may invoice the hours worked and other costs as specified by the Employee, unless the Client demonstrates that the time sheet is correct.