

GENERAL TERMS AND CONDITIONS FOR INTERIM SECONDMENT TAXPERIENCE INTERIM SOLUTIONS B.V.

Clause 1. Definitions

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

- 1.1 **Taxperience:** the private limited liability company Taxperience Interim Solutions B.V., listed in the Commercial Register of the Chamber of Commerce under number: 53971760, with its registered office in 's-Hertogenbosch, or the companies that are part of the same group of companies or are part of its group structure.
- 1.2 **Professional:** the natural person employed by Taxperience on the basis of a contract as referred to in Article 7:690 DCC, who was recruited and selected by Taxperience, and who performs or will perform work for the benefit of and under the guidance and supervision of the Client.
- 1.3 **Client:** the natural person or legal entity that engages one or more Taxperience Professionals to perform work.
- 1.4 **End Client:** the natural person or legal entity for whom or which the Professional actually performs the work.
- 1.5 **Parties:** Taxperience and the Client jointly.
- 1.6 **General Terms and Conditions:** these general terms and conditions.
- 1.7 **Assignment:** the assignment given by the Client to Taxperience as referred to in Article 7:400 DCC under these General Terms and Conditions, for the hiring of a Professional, all this as specified in a Confirmation of Assignment.
- 1.8 **Confirmation of Assignment:** the confirmation given by Taxperience to the Client, containing the itemisation and arrangements regarding a separate Assignment.
- 1.9 **Force Majeure:** any circumstance independent of a Party's control that permanently or temporarily impedes performance of the Assignment and that should not be for its risk according to the law or according to the standards of reasonableness and fairness. This also includes a situation wherein the Taxperience company, whether or not on the part of the government, for whatever reason including due to a job strike, sit-down strike, block, embargo, government measures, war, revolution and/or any similar circumstance, power failures, defects to electronic communication lines, fire, explosions and other emergencies, water damage, floods, earthquakes and other natural disasters, violations of employment law, as well as mass sickness of employees of an epidemiological nature or quarantine measures, must be permanently or temporarily closed down or no work may be performed at the work location of the Client or End Client, or, whether on the basis of societal pressure or a government opinion, Taxperience decides to close down the work location and/or to not allow employees to perform work at the physical work location.
- 1.10 **Client Rate:** the rate (per unit of time) that the Client owes Taxperience for hiring the Professional.
- 1.11 **Intellectual Property Rights:** all intellectual property rights, including but not limited to copyrights, trade mark rights, model rights, database rights, source codes, patent rights, trade names and neighbouring rights, design rights, goodwill and the right to take legal measures against "passing off", rights to designs, rights to computer software, rights to confidential information (including know-how and trade secrets) and all other intellectual property rights, regardless of whether they are registered, including all applications (or rights to submit applications) for the renewal or expansion of such rights and all similar or equivalent

rights or forms of protection that may exist now or in the future, anywhere in the world.

- 1.12 **Introduction:** meeting between the Client with a Candidate in person, digitally or by telephone and/or the submission by Taxperience to the Client of a CV other information about the Candidate (on which basis the Candidate can be identified).
- 1.13 **Transfer Compensation:** the compensation the Client owes to Taxperience on the basis of the minimal number of hours the Professional can be hired determined in the General Terms and Conditions and/or the Confirmation of Assignment, minus the actual number of hours the Professional was hired and was paid to Taxperience (exclusive of overtime) on the basis of the agreed Client Rate.
- 1.14 **Candidate:** the natural person introduced to the Client by Taxperience.
- 1.15 **Engagement:** the issue of an assignment to, entering into an employment contract with or otherwise the engagement of the Candidate or Professional, in any way and manner whatsoever, by the Client or any companies affiliated to the Client.
- 1.16 **DCC:** the Dutch Civil Code.
- 1.17 **Wav:** the Foreign Nationals (Employment) Act and related laws and regulations.
- 1.18 **WID:** the Compulsory Identification Act and related laws and regulations.
- 1.19 **Atw:** the Working Hours Act and related laws and regulations.
- 1.20 **Working Conditions Act:** the Working Conditions Act and related laws and regulations.
- 1.21 **GDPR:** the General Data Protection Regulation and related laws and regulations.
- 1.22 **Waadi:** the Placement of Personnel by Intermediaries Act.

Clause 2. Applicability of the general terms and conditions and the creation of the Assignment

- 2.1 These General Terms and Conditions apply to all offers/quotations regarding any potential Assignments and Confirmations of Assignment, other agreements between the Parties that relate to these Assignments and/or other Taxperience services that relate to an Assignment, all this in so far as the General Terms and Conditions can be applied to such by their nature and content. In addition, the General Terms and Conditions also apply for the End Client, in so far as such is relevant and the provisions from the General Terms and Conditions by their nature (also) apply to the End Client. In such case, in these General Terms and Conditions the term Client must also be considered to include the term End Client.
- 2.2 Taxperience will not honour any reference to other general terms and conditions than those of the Client without a written acknowledgement thereof, and therefore these General Terms and Conditions will prevail.
- 2.3 Provisions and agreements that deviate from these General Terms and Conditions are legally valid only if these have been confirmed by Taxperience in writing.
- 2.4 All offers made, Assignments performed and/or contracts entered into under these General Terms and Conditions are governed exclusively by Dutch law, irrespective of whether the Client and/or the Professional have their registered office abroad or reside abroad.
- 2.5 An Assignment is created only through Taxperience accepting the request to perform an Assignment. Unless agreed otherwise in writing between the

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- Parties, the Assignment is deemed to have been accepted through the provision of a Confirmation of Assignment.
- 2.6 Every individual assignment must be confirmed through a Confirmation of Assignment, subject to the General Terms and Conditions. The Confirmation of Assignment records at least the following details: the applicable Client Rate, the name and contact details of the Professional, the work location, the contacts of the Parties, a description of the work/the project, the term of the Assignment (expected start and end date), the (regular) working days and working hours at the Client, the collective bargaining agreements and/or terms and conditions of employment that apply at the Client, any particular or other risk related to safety and/or working conditions and how to handle such. The Client guarantees that the details included in the Confirmation of Assignment are correct. Should parts of the Assignment be amended, Taxperience will provide a new Confirmation of Assignment.
- 2.7 Each Assignment will be entered into for a fixed term. This Assignment ends by operation of law at the end of its term. Any confirmed Assignments will at all times take place on the basis of the same terms and conditions and the same term, unless agreed otherwise between the Parties. If an Assignment goes ahead, Taxperience will provide a new Confirmation of Assignment to the Client.
- 2.8 An Assignment may be terminated early only if so provided in the Confirmation of Assignment. If the Client wishes to terminate the Assignment early, this must be done in writing — in other words by post or e-mail — with due observance with the term of notice stipulated in the Confirmation of Assignment. However, the Assignment cannot be terminated earlier than at the end of the employment contract between Taxperience and the Professional.
- 2.9 If the Client terminates the Assignment early and/or fails to observe the notice period, Taxperience will be entitled to continue charging the Client the agreed Client Rate during that period.
- Clause 3. Nature of the Assignment(s)**
- 3.1 The Client expressly declares that they are familiar with and agree to the circumstance that the Professionals are employed with Taxperience. Taxperience has a best-efforts obligation to fulfil its duties, responsibilities, tax-related obligations and other statutory obligations to the Professional as well as possible and in accordance with the applicable laws and regulations.
- 3.2 A Professional performs the work for the benefit of and under the guidance and supervision of the Client, in which respect the Client has the duties and (legal) responsibilities associated with this role. The Client is aware of this, and will make its best efforts to comply as well as possible with these responsibilities, including the laws and regulations that apply to the Client in that respect.
- 3.3 Throughout the term of the Assignment, Taxperience is listed in the Commercial Register, stating that it is engaged in the activity of supplying temp agency workers, as referred to in Article 7a Waadi. Taxperience therefore guarantees that it complies with and will continue to comply with the registration obligation as referred to in the previous clause.
- Clause 4. Obligations on the part of the Client**
- 4.1 Prior to each individual Assignment the Client will provide Taxperience with all the information and documentation necessary for the adequate performance of the Assignment, regardless of whether or not such has been requested, and must in any case include:
- a. in terms of the professional qualifications that the Professional must reasonably meet and the nature of the work;
 - b. the intended term, (expected) commencement date, scope of the Assignment and the usual working hours and rest periods that apply at the Client;
 - c. all cases relevant to Taxperience, including in any case the collective closures or company closures of/at the Client;
 - d. the possible safety and health risks for the Professional and the measures showing how to deal with those, as well as the protocols, house rules or policies that are in place, which the Client wishes the Professional to abide by. Taxperience will ensure that the relevant information is passed on to the Professional, if the Client has not already done so.
 - e. the relevant concerns regarding working conditions (risk, inventory and assessment policy).
- 4.2 The Client is aware of its legal obligation pursuant to Article 12a of the Waadi to provide Taxperience, to the extent applicable, with a written or digital statement of all relevant employment conditions in the context of the Waadi pay equivalence rule, including the statement of any changes. If the Client does not provide any information or documents, or incorrectly or incompletely provides such — whether or not at the request of Taxperience, it indemnifies Taxperience for any loss or damage arising from such incurred by it or by third parties.
- 4.3 The Client is responsible for the transfer of an office space or place of work to the Professional, as well as any necessary tools and facilities, with the exception of those tools which the Client agrees to being supplied by the Professional and/or Taxperience themselves. Tools related to the position are issued to the Professional — if required for the performance of the work — under the same conditions that apply to the Client's own employees. The Client must ensure that the Professional can perform their work in a safe environment in accordance with a safe system of working. The Client must treat the Professionals in the same careful manner as its own employees and must take appropriate measures with regard to the statutory provisions of safety, health and well-being. The Client will indemnify Taxperience and keep it indemnified against any type of financial disadvantage or liability that can be relied upon against Taxperience as a result of, among other things, injury to Professionals or damage to their property during the performance of the work.
- 4.4 The Client must immediately notify Taxperience of its intention to hire the Candidate introduced by Taxperience, its intention to terminate or extend an Assignment or its intention to directly or indirectly hire the Professional or Candidate introduced and/or deployed via Taxperience in any other way.
- 4.5 The Client in turn will not make the Professional available to a third party or mediate with a third party without the prior written consent of Taxperience, including to companies affiliated to the Client. Furthermore, the Client is prohibited from employing the Professional at a work location other than the

standard work location or outside Dutch territory without Taxperience's prior written consent. The Client will indemnify Taxperience for any claims, receivables, penalties and/or other damages it incurs as a result of non-compliance with the obligations under this provision. In the event of a violation of this Clause, Taxperience will always have the right to terminate the Assignments extrajudicially with immediate effect.

- 4.6 In so far as required by the laws and regulations applicable to the Assignment and in the event the Professional is pregnant, the Client confirms and agrees to give the Professional time off in line with the applicable laws and regulations.
- 4.7 Where required under the laws and regulations applicable to the Assignment, the Client acknowledges and agrees that where the Professional is unable to perform some or all of the work due to maternity reasons related to health and safety, the Client will ensure that reasonable adjustments are made that are required to enable the Professional to continue energetically with the delivery of work for the duration of the Assignment. To avoid any misunderstandings, such reasonable adjustments include offering other work on terms that are not favourable than those applicable to the Assignment.
- 4.8 The Client undertakes and agrees to inform Taxperience prior to the commencement of the Assignment if the Professional has performed work for the Client in the same or a similar position as for the Assignment if, prior to the scheduled commencement date of the Assignment, such position was held in the six calendar months preceding the commencement date of the Assignment.
- 4.9 When entering into the Assignment, the Client should inform Taxperience of any company closures and collective mandatory days off during the term of the Assignment, so that Taxperience can, if possible, make this circumstance part of the contract with the Professional. If an intention to establish a company closure and/or collective mandatory day off becomes known after entering into the Assignment, the Client must inform Taxperience of this immediately after becoming aware of it. If the Client fails to inform Taxperience in a timely manner, the Client will be liable to pay Taxperience the fee for the duration of the business closure in full for the number of hours and overtime per period applicable or customary pursuant to the Confirmation of Assignment and these General Terms and Conditions.

Clause 5. Selection of Professionals

- 5.1 Taxperience will recruit and select the Professional based on the latter's capabilities and expertise on the one hand, and the requirements specified by the Client on the other hand. Taxperience has an allocation function in the labour market.
- 5.2 Furthermore, the Client cannot impose requirements that are irrelevant to the position or irrelevant to the Assignment that may result in direct or indirect discrimination, including those related to race, religion, gender and/or disability. In any case, these requirements will not be honoured by Taxperience unless they are set in the context of a target group policy that is permitted by law, in order to promote equal labour participation. Taxperience enforces an anti-discrimination policy and will not accept discrimination in any way, shape or form.

- 5.3 Taxperience may also make the Professional available to another client without the Client's prior consent. You do not work on the basis of an exclusive assignment. During the term of the Assignment, Taxperience will also be entitled to make a proposal to replace the Professional, for example if the Professional is no longer able to perform the work, or in connection with a reorganisation to be implemented or a re-employment obligation. In that case, the Client Rate will be redetermined. The Client can only reject such proposal if there are well-founded reasons for doing so. The Client will submit the reasons for such rejection in writing if so requested.

Clause 6. Client Rate

- 6.1 The Client will owe Taxperience the Client Rate for the hiring of a Professional, as stipulated in the Confirmation of Assignment.
- 6.2 Taxperience will be authorised to increase the Client Rate on an interim basis if this is necessary due to changes in tax legislation and regulations, including applicable collective labour agreements or terms and conditions of employment. If the Professional's fee – due to a change in the collective bargaining agreement – needs to be adjusted retroactively, Taxperience will be entitled to change the Client Rate retroactively. In any event, Taxperience will be entitled to index the Client Rate at the beginning of each calendar year based on the price index of Statistic Netherlands.
- 6.3 The fee owed to the Professional will be paid in full by Taxperience. The Client is prohibited from making payments or benefits in kind to the Professional (including the provision of a company car, company bicycle, reimbursement of expenses or otherwise), unless prior permission has been granted by Taxperience.
- 6.4 The costs relating to a transition payment and/or fair compensation owed to the Professional, or a similar provision within the meaning of Article 7:673 Dutch Civil Code et seq. are not factored into the Client Rate and will be charged to the Client in full or in part.

Clause 7. Invoicing

- 7.1 Unless agreed otherwise, Taxperience's invoices will be based on the time sheets filled in and signed for approval by the Client, as well as the Client Rate and any additional ancillary costs or expenses. Taxperience's invoices always meet the statutory requirements. Taxperience's invoices are provided in digital form only and meet the statutory requirements.
- 7.2 The Client will ensure that the Professional ensures of the correct, timely and complete completion and time sheets, which the Client will approve in a timely manner. Unless agreed otherwise in the Confirmation of Assignment, approval is effected by signing the time sheets, digitally or otherwise. The Client will be liable for any loss incurred by Taxperience if the Client fails to properly perform the obligations set out in this paragraph. The Client will fully indemnify Taxperience in this regard.
- 7.3 In case of a difference between the time sheet completed by the Professional and the data thereof retained by the Client, the time sheet completed by the Professional will be deemed correct unless the Client demonstrates otherwise.
- 7.4 If the Professional disputes the data recorded in the time sheets, Taxperience will invoice the hours worked and other costs in accordance with the Professional's

- statement unless the Client demonstrates that the time sheet used by the Client is correct.
- 7.5 If the Client fails to satisfy the provisions in Clause 7.2, Taxperience may decide to invoice the Client based on the facts and circumstances known to it. Taxperience will not proceed to do so as long as reasonable consultation about this has not been conducted with the Client.
- 7.6 The Client will ensure that Taxperience's invoices are paid within 30 days after the invoice date without applying any withholding, discount or set-off. Invoicing by Taxperience to the Client will take place on a monthly basis, unless otherwise agreed upon and laid down in the Confirmation of Assignment.

Clause 8. Payment conditions

- 8.1 Exclusively payments made directly to Taxperience apply towards discharging the Client.
- 8.2 The Client is not permitted to make direct payments or provide advances to the Professional, regardless of why or how such occurs. Such payments and disbursements do not affect Taxperience and provide no basis for any debt repayment or set-off.
- 8.3 If the Client contests an invoice, the Client must inform Taxperience of this in writing within eight (8) days after the date on which the relevant invoice was sent, on pain of forfeiting the right to contest. Contesting the invoice will not suspend the Client's payment obligation.
- 8.4 If the Client does not pay any amount it owes, or does not do so in full or on time, the Client will be in default by operation of law with effect from the deadline for payment. From that point on, the Client will also owe Taxperience default interest on the invoice at a rate equal to the statutory commercial interest rate laid down in Article 6:119a DCC.
- 8.5 The Client will bear all costs, both judicial and extrajudicial and including the costs of legal assistance, which Taxperience must incur as a result of the Client's failure to perform the payment obligations. Taxperience's extrajudicial collection costs, to be calculated on the amount to be collected, will be set at an amount equal to at least 15% of the principal sum, with the minimum set at EUR 500.
- 8.6 If – in Taxperience's view – the Client's financial position and/or payment behaviour prompt such a request, the Client will be obliged, upon Taxperience's first written request:
- make an advance payment; and/or
 - furnish adequate security for the performance of the obligations owed to Taxperience by means of, for example, a bank guarantee or a pledge.

The amount of the security and/or advance payment requested will be proportionate to the relevant obligations on the part of the Client.

- 8.7 If the Client has not responded to Taxperience's request as referred to in Clause 8.6, or if a direct debit transaction fails, the Client will be in default by operation of law without any prior notice of default being required. If the Client is in default, Taxperience will be entitled to suspend the performance of its obligations under the Assignment(s) or to immediately terminate all or part of the Assignment(s) by notice, without Taxperience becoming liable to pay the Client compensation. All Taxperience's claims will become immediately due and payable as a result of the termination by notice.

Clause 9. Identity verification, Wav and protection of personal data

- 9.1 Upon commencement of the posting of a Professional, the Client will establish their identity on the basis of the original identity document as well as whether the Professional has a legally valid work and residence permit. A copy of the Professional's identity document may not be processed, unless there is a legal basis for doing so.
- 9.2 The Parties will treat as confidential all personal data they obtain regarding Professionals in the context of the Confirmation of Assignment and they will process such data in accordance with the provisions of the GDPR. Upon either Party's demand, the Parties will inform one another about the measures they have taken in connection with their obligations pursuant to the GDPR. The Parties will always enable one another to meet the obligations pursuant to the GDPR within the statutory terms.
- 9.3 In the event of a data breach within the meaning of the GDPR, Taxperience's internal protocol/policy will be followed.
- 9.4 In order to avoid submitting an unnecessary report, the Parties will take a brief period of time to investigate the data breach after its discovery before reporting it to the Dutch Data Protection Authority. The reporting term starts running at the moment one of the Parties becomes aware of an incident that might fall within the scope of the obligation to report a data breach. The Parties will ensure that a report is submitted to the Dutch Data Protection Authority without undue delay and by no later than 72 hours after the discovery, unless an investigation being carried out at that time shows that the incident does not fall within the scope of the obligation to report a data breach. In this respect, it is important for the Parties to have consulted one another before reporting the data breach to the Dutch Data Protection Authority.
- 9.5 The other Party must be informed in advance and consultations must be held if the data breach is reported. That notification to the data subject must state at least the following information:
- the nature of the breach,
 - the contact details of agencies where the data subject can obtain more information about the breach and
 - the measures that are recommended for mitigating the negative consequences of the breach.
- 9.6 The Client is aware of the fact that it is also considered an "employer" under the Working Hours Act, Working Conditions Act and Wav. In that context, the Client is independently responsible for complying with these laws.

Clause 10. Liability

- 10.1 With the exception of provisions of mandatory law, Taxperience is not obliged to pay compensation for any loss of any nature incurred directly or indirectly in relation to the Assignment or the performance thereof, including any loss arising as a result of:
- the Professional's hiring in by the Client, even if it turns out that the Professional does not meet the requirements imposed on them by the Client, unless such is the result of an attributable failure to perform on the part of Taxperience;
 - the unilateral termination by notice of the contract between Taxperience – or a

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- third party it has engaged – and the Professional;
 - c. an act or omission by the Professional, the Client itself or a third party, including the Professional's entrance into obligations; and/or
 - d. on-lending by the Client of the Professional without Taxperience's written consent.
- 10.2 Any liability of Taxperience for any direct loss resulting from an attributable failure in the performance of the Assignment on the part of Taxperience, per occurrence, will be limited to:
 - a. the amount that Taxperience's insurance actually pays out, or;
 - b. the margin achieved by Taxperience if Taxperience is not insured against the relevant loss or if the insurance either does not pay out a benefit or does not pay out a full benefit. If this margin depends on a time factor, the liability will be limited to the margin achieved by Taxperience in the three months preceding the reporting of loss to the Client. If there is no preceding month in a given situation, the decisive factor will be the margin that Taxperience achieved, or would have achieved, in accordance with the Confirmation of Assignment in the month in which the loss-causing event actually occurred.
- 10.3 Taxperience will never be liable for any consequential loss or harm, such as lost profit and missed savings, or for any indirect loss or harm.
- 10.4 The Parties are – without prejudice to that which is provided in this article – mutually liable for direct loss of the other Party as a result of attributable failure to fulfil an obligation under the Assignment(s) or a legal obligation. In case of intent or deliberate recklessness, there will also be liability for consequential and indirect damages of the other Party.
- 10.5 The Client is obliged to take out adequate insurance with respect to liabilities related to (legal or contractual) obligations as a Client, such as liability for loss incurred by the Professional in the performance of the work (employer's liability).
- 10.6 The Client will indemnify Taxperience and continue to do so in respect of any costs (including legal fees), claims or demands arising directly or indirectly for Taxperience as a result of or in connection with an Assignment, including (without limitation) as a result of, a breach of any agreements made between the Parties by the Client (or its employees, subcontractors or agents) and/or a breach by the Client or any of its employees or agents of any applicable statutory provisions (including, without limitation, statutory provisions prohibiting or restricting discrimination or inequality of opportunity, immigration laws, working conditions and/or working time laws).
- 10.7 Taxperience will at all times be entitled to remedy the loss incurred by the Client, if and to the extent such is possible. This also includes Taxperience's right to take measures to prevent or mitigate such possible loss.

Clause 11. Force majeure

- 11.1 In the event of Force Majeure, both Parties have the authority to suspend the performance of the Assignment for as long as the Force Majeure continues. However, said suspension does not apply to obligations

unrelated to the Force Majeure which emerged before the commencement of the Force Majeure situation. As soon as Force Majeure occurs at one of the Parties, that Party will immediately notify the other Party.

- 11.2 If the Force Majeure has lasted for three months, or as soon as it is established that the Force Majeure will last for more than three months, the Parties will be entitled to terminate the Assignment(s) early without observing a notice period and without being liable to the other Party for damages. The Client is obliged, until the end of the Assignment(s), to fulfil the payment obligations to Taxperience, regardless of the situation of Force Majeure.
- 11.3 Because of the Force Majeure, the Parties will not be obliged to compensate any damage of the other Party.

Clause 12. Engagement of the Professional by the Client.

- 12.1 The Client – or a company affiliated with the Client – will only be entitled to engage the Professional directly if the Professional has been hired from Taxperience for at least 1,800 hours (excluding overtime) and has been paid the Client's rate for that purpose, unless expressly provided otherwise in the Confirmation of Assignment. If the Client or an affiliate of the Client engages a Professional outside of Taxperience before this number of hours is reached, the Client will also owe this Transfer Fee to Taxperience. This also applies to an Engagement within a period of 12 months from the end of the Confirmation of Assignment.
- 12.2 If an Introduction of a Candidate to the Client does not immediately lead to an Assignment between the Parties, but later leads to an Engagement of the Candidate by the Client or an affiliated company, within 12 months of the date of the Introduction, the Client must inform Taxperience of such Engagement and pay a Transfer Fee equal to 1,800 hours times the Client's rate. The Client's rate in this case will be the rate communicated by Taxperience to the Client for the Candidate or the rate in accordance with Taxperience's rate list to the extent it is higher than the communicated rate.
- 12.3 All Introductions are confidential. If, during a Confirmation of Assignment or within 12 months after its termination, the Client passes on data concerning a Candidate and/or Professional to a third party and this leads to the Engagement of that Candidate and/or Professional, the Client must pay the Transfer Fee in accordance with clause 12.2 above.
- 12.4 The Client may engage a Professional directly only if:
 - a) Taxperience is immediately informed of this by the Client before the Engagement commences;
 - b) the conditions stated in this clause are met;
 - c) the Assignment ends in a legally valid manner;
 - d) The Client has fulfilled its payment obligations to Taxperience in full; and
 - e) the employment contract between Taxperience and the Professional has been validly terminated.
- 12.5 Should the provision in this clause not be upheld in court for whatever reason, Taxperience will in any event be entitled to claim reasonable compensation from the Client, which in that case will be further substantiated and determined by Taxperience.

Clause 13. Client's duty of care

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- 13.1 The Client is aware of the fact that it is required pursuant to Article 7:658 DCC and the applicable Working Conditions Act to ensure that the Professional's workplace is safe. The Client will provide the Professional with specific instructions to prevent the Professional from suffering harm in the performance of their work. The Client will also provide the Professional with personal protective equipment to the extent necessary. If the supplies are provided by Taxperience, Taxperience will be entitled to charge the Client for the costs related thereto.
- 13.2 The Client is liable to the Professional and Taxperience for, and is consequently liable to compensate the Professional for any harm suffered by the Professional in the performance of their work, unless the harm is to a significant extent the result of intent or deliberate recklessness on the part of the Professional, all subject to the provisions of Article 10 of the General Terms and Conditions.
- 13.3 If the harm suffered by the Professional when performing their work results in their death, the Client will be liable in accordance with Article 6:108 DCC to the persons referred to in that Article and to Taxperience to pay compensation to those persons. The Client must also reimburse Taxperience for the costs related to the benefit to be paid pursuant to Article 7:674 DCC, if applicable.
- 13.4 The Client will compensate the Professional for – and indemnify Taxperience against – all damage (including costs as well as the actual costs of legal assistance) suffered by the Professional in the context of the performance of their work, if and to the extent that the Client and/or Taxperience is liable for it based on Article 7:658 and/or Article 7:611 DCC.

Clause 14. Confidentiality and intellectual property rights

- 14.1 The Parties will not provide third parties with any confidential information from or regarding the other Party, or the latter's activities or contacts, which they learn in connection with an offer or the Assignment. The exception to this is if – and only to the extent that – the provision of that information is required to perform the Assignment properly, or they are subject to a statutory duty to disclose.
- 14.2 At the Client's request, Taxperience will require the Professional to observe confidentiality with regard to all information they learn or become aware of during the performance of their work, unless the Professional is subject to a statutory duty to disclose. The Client is free to directly impose a duty of confidentiality on the Professional. The Client will inform Taxperience of its intention to that end and will provide Taxperience with a copy of what has been laid down in that regard. In that case, Taxperience will not be a party to this duty of confidentiality or non-disclosure agreement.
- 14.3 All Intellectual Property Rights that may ensue from the work performed by a Professional that has been engaged will be vested in the Client. Taxperience and/or the Professional will cooperate in full to obtain all necessary licences or patents in connection with this copyright and all other Intellectual Property Rights. Taxperience will agree a provision with the Professional that prohibits the latter from infringing on any Intellectual Property Rights of the Client. The Client will also be free to enter into a separate agreement with the Professional with regard to Intellectual Property Rights. Taxperience is not a party to this.
- 14.4 All Taxperience's Intellectual Property Rights to which the Client is granted access in the context of an

offer/quotation or the Assignment, with the exception of materials belonging to the Client, belong exclusively to Taxperience. This includes any modifications, additions or works made specifically at the request and/or expense of the Client. With regard to the ICT resources and the aforementioned materials, the Client will only be granted a temporary, personal, non-exclusive and non-transferable right of use to the extent and for as long as this is necessary in the context of the Assignment. Materials produced by Taxperience or Professionals specifically for the Client may continue to be used by the Client – for its own internal business purposes – even after completion of the Assignment.

- 14.5 The Client will indemnify Taxperience against all claims of third parties in connection with an alleged infringement of the Intellectual Property Rights of third parties on the materials provided to Taxperience by the Client, or with respect to the work to be performed by the Professional.

Clause 15. Final provisions

- 15.1 Taxperience reserves the right to amend these General Terms and Conditions. The current version of the General Terms and Conditions will always apply. The most recent version of the General Terms and Conditions can always be obtained from Taxperience.
- 15.2 Amendments or additions to the Assignment are valid only to the extent that these are agreed between the Parties in writing. Any changes made to rates on account of changes in laws and regulations will be implemented and confirmed by Taxperience to the Client with effect from the time of such changes. The rights and obligations arising from the Assignments cannot be assigned unless the other Party consents to such assignment in writing.
- 15.3 In the event that one or more provisions of the General Terms and Conditions or the Confirmation(s) of Assignment are declared null and void or voidable by the competent court, the other provisions will continue to apply in full. The Parties will do their utmost to ensure that the void or voidable provisions are replaced by valid provisions that will correspond as closely as possible to the intention of the void or void provisions.
- 15.4 The Parties will be sympathetic to each other and will cooperate with each other as desired or necessary.
- 15.5 A refusal by Taxperience to enforce one or more of the agreements made or rights to which it is entitled at any time will not be deemed to constitute a waiver of these rights or the right to enforce these General Terms and Conditions on a later date.
- 15.6 Not a single provision in these General Terms and Conditions can be enforced by any person that is not a party by virtue of the Assignment. However, this does not affect any existing or independently available rights or recovery options of third parties.
- 15.7 All disputes between the Parties related to the Assignment(s) will be resolved between the Parties by mutual agreement if possible. If the Parties cannot reach an agreement, the dispute will be submitted to the District Court in first instance of the district in which Taxperience has its registered office, unless the law imperatively dictates otherwise.