

# **TERMS AND CONDITIONS**

## **TENTOO PAYROLL SERVICES**

1.	Definitions .....	1
2.	General provisions – Scope of the terms and conditions .....	1
3.	Obligations of the user .....	2
4.	Obligations with respect to the temporary employee .....	6
5.	Liability .....	6
6.	Quotations/acceptance/suspension/execution .....	7
7.	Security .....	8
8.	Invoicing terms and conditions .....	8
	Payments .....	8
	Credit surcharge/contractual interest/collection .....	9
	Direct debit authorization .....	9
	Invoicing basis .....	10
	Rates and rate changes resulting from changed agreements .....	11
	Increase resulting from legislation .....	11

## 1. DEFINITIONS

In Tentoo's terms and conditions, the following terms shall have the meanings specified below:

- **Tentoo:** Tentoo Payroll Services NV, having its registered office in 1930 Zaventem, Ikaroslaan 14 and registered in the Company Register under no. 0462.803.529
- **Temporary employee (m/f):** Every employee who is performing or will perform services and/or work for a user based on a temporary employment agreement.
- **User:** All natural or legal persons for whom Tentoo is performing services or work pursuant to an agreement.
- **Temporary employment agreement:** The employment agreement pursuant to which one party is employed as a temporary employee by the other party and is, in the context of the profession or company of this employer, assigned to a third party for performing work under the supervision and direction of the third party based on an assignment given to this employer.
- **Time sheet:** Tentoo's completed and detailed work overview, signed both by the user and by the temporary employee.
- **Dimona** (the immediate declaration of employment): an electronic statement in which Tentoo reports each commencement or termination of employment for a temporary employee to the Belgian NOSS (National Service for Social Security).
- The agreement: the cooperation agreement between the user and Tentoo, in which Tentoo undertakes to assign a temporary employee to the user for a fee.

## 2. GENERAL PROVISIONS – SCOPE OF THE TERMS AND CONDITIONS

2.1. The terms and conditions have been drawn up in accordance with applicable law, in particular with the Belgian Act of 24 July 1987 on temporary work, temporary agency work and the assignment of temporary employees to users, including the applicable collective labour agreements (CLAs) of the National Labour Council (NLC) and of the Joint Committee (JC) 322 for temporary agency work, as well as the Market Practices and Consumer Protection Act of 6 April 2010. These terms and conditions are an integral part of the agreement between Tentoo and the user and of the temporary employment agreement.

2.2. The temporary employees are assigned under the terms agreed upon for the request and under the terms and conditions defined below, which form an integral part of the agreement between the user and Tentoo and are in accordance with the Act of 24 July 1987.

2.3. In accordance with CLA 38d of 14 July 1999, Tentoo must not treat the candidates in a discriminatory manner; as a result, the user is only allowed to specify function-related criteria in his request.

2.4. These terms and conditions apply to each collaboration or preparation of a collaboration between Tentoo and the user and thus apply as soon as the user submits a request to Tentoo or as soon as Tentoo delivers information or an offer to the user or immediately presents candidates to the user.

2.5. Unless explicitly agreed otherwise in writing between the parties, the provisions of these terms and conditions also apply in full to each subsequent quotation, assignment or confirmation continuing or arising from a previous agreement to which these terms and conditions applied.

2.6. The applicability of any terms and conditions or special conditions of the user and/or temporary employee is explicitly excluded, unless otherwise explicitly agreed and signed in writing. Similarly, the user and/or temporary employee declare to abandon their terms and conditions or special conditions when starting the collaboration.

2.7. These terms and conditions must not contain any crossed-out parts and other terms are considered to be non-existent. A deviation from these terms and conditions is only allowed if it is agreed upon and signed in writing.

2.8. If one or more provisions of these terms and conditions should be declared null or void, the other provisions of the terms and conditions shall remain in full force and effect. In such cases, Tentoo and the user and/or the temporary employee shall negotiate on new provisions to replace the null and/or void provisions in order to achieve, to the extent permitted by law, the purpose or intent of the original provision.

2.9. Each change to the Act of 24 July 1987 affecting these terms and conditions shall be applied to these terms and conditions.

2.10. The relationship between Tentoo and the user shall exclusively be governed by Belgian law. The district court of Antwerp or, as the case may be, the fourth district of the Peace court of Antwerp shall have exclusive jurisdiction in any disputes arising from this agreement.

2.11. These terms and conditions shall take immediate effect for agreements concluded before the registration of the present terms and conditions, unless this is reasonably opposed to the nature of the changes to the respective articles or if the user and/or temporary employee submit an explicit objection against these changes.

2.12. Tentoo is authorized to modify the terms and conditions. Any modifications by Tentoo to the terms and conditions shall take effect with respect to the temporary employee and the user thirty days after they have been notified in writing of such modification, unless the temporary employee and the user have submitted a written objection against this modification. In the latter case, the unmodified terms and conditions shall remain in force between the parties, but no longer than six months following the end of the thirty-day term mentioned above. If the agreement continues after this term, the modified terms and conditions shall become effective.

### **3. OBLIGATIONS OF THE USER**

3.1. The user undertakes to provide all required information at the start and during the course of the agreement and to communicate any change to Tentoo without delay and in writing. This must certainly be done in the following cases (non-exhaustive list):

- with respect to the reason for the temporary agency work and the presence or absence of a trade union delegation;
- with respect to the compensation terms for the permanent workforce, including the usual premiums and benefits in the company of the user, as well as the conditions for granting them;
- with respect to any change in the wages of the user's own employees (based on agreement at the organizational or sectoral level) that may be important to the compensation of the temporary employees that are deployed;
- with respect to the activities, the workplace, the required professional qualifications, the results of the risk assessments, medical supervision and personal protective equipment;
- with respect to potential strikes or lock-outs or other forms of temporary unemployment;
- with respect to any occupational accidents;
- with respect to the dimona declaration, for which all information must be submitted before the start of the assignment of the temporary employees;
- with respect to the hours worked per day or per week by the temporary employee;
- with respect to the non-renewal of the assignment;
- with respect to any late arrival or shortcoming of the temporary employee;
- with respect to potential strikes or lock-outs;

The user is solely responsible for the consequences arising from untimely, insufficient or incorrect submission of information or from failure to submit this information. All corrections and/or costs arising from these corrections shall result in additional amounts being invoiced to the user.

3.2. If the user employs temporary employees for recruitment purposes, the user has to notify Tentoo in writing whether it involves a first, second or third employment attempt for the workplace using the recruitment reason.

A temporary employee who resigned from an open-ended labour agreement for recruitment before being hired as a temporary employee may be entitled to a 1-month employment guarantee.

If the cooperation is terminated before the end of the employment guarantee or is not extended by the user, the parties agree that the user shall pay compensation to Tentoo equal to the amount of the salary that would have been due until the end of the employment guarantee period.

3.3. To ensure punctual and correct submission of all legal information to dimona, the user undertakes to inform Tentoo Payroll Services promptly in writing or by means of my.tentoo, both at the start and in the course of the agreement, about:

- all data required for the dimona declaration;
- the effective start date of the work by the temporary employee, as well as the date when the work will end (early or not);
- each absence of the temporary employee

The user is responsible for any financial penalty imposed by the NOSS/the Federal Public Service for Employment, Labour and Social Dialogue (ELSD) to Tentoo Payroll Services due to non-compliance with the dimona declaration obligations and due to non-submission or late, insufficient or incorrect submission of all legal information, including as specified above, by the user. The user undertakes to pay any additional invoices that may be issued in such cases.

3.4. When a user finds that the temporary employee is not suitable for the agreed work, this must be reported to Tentoo in writing (by fax or e-mail) within the first four working hours.

Tentoo cannot be held responsible for the selection of the assigned temporary employee.

3.5. The user is responsible for the application of the law governing the regulation and protection of labour in force at the workplace for the period in which the temporary employee is working there.

3.6. In accordance with the Royal Decree of 19 February 1997, the user must, in the cases provided by law, fill in the workplace sheet and submit it to Tentoo before the temporary employee is assigned. The user must gather the advice of his prevention service and the occupational health physician for this purpose.

3.7. The temporary employee shall benefit from the same level of protection as all other employees in the company with respect to occupational health and safety. The temporary employee can only perform the work as mentioned on the workplace sheet or, if no workplace sheet is required, as mentioned in the special commercial conditions, i.e. in the description of the workplace, the required professional qualifications and the result of the risk assessment.

The temporary employee must not operate any machines, equipment or vehicles. The user shall not entrust money or securities to the temporary employee.

The temporary employee must only perform normal work activities. All work governed by special regulations, such as unhealthy, dangerous or subterranean work or work performed at great height, is considered to be abnormal in the meaning of these terms and conditions and is therefore excluded.

If the temporary employee, contrary to these provisions, is employed by the user to perform such work, the user shall be sanctioned in accordance with the provisions of article 81 of the Act of 4 August 1996 on the wellbeing of employees at work.

3.8. The user shall (in accordance with article 5, 4th paragraph of the Royal Decree of 19 February 1997) be accountable for making work clothing and personal protective equipment available to the employee, as well as for cleaning, repairing and keeping them ready for use, even if a different commercial agreement was concluded with Tentoo with respect to the delivery thereof.

3.9. In case of an occupational accident involving a temporary employee, the user shall, after taking all urgent measures, immediately notify Tentoo and provide all required information for declaring the accident. In case of delays or failure to do so, the user can be held directly responsible for any sanctions imposed by the inspection services or for non-compensation by insurance companies.

3.10. In case of a serious accident, the user shall, in accordance with article 94 bis of the Employee Welfare Act, instruct his internal or external Occupational Prevention and Protection Service to investigate the accident at his own expense, and to comply with the obligations imposed by article 94 §1 and 2 of the Employee Welfare Act and article 19 of the Temporary employment Act of 27 July 1987. The user has to send the accident report, signed by the user and completed by Tentoo Payroll Services if required, to the Federal Public Service for Employee Wellbeing Supervision within 10 days following the accident, with a copy to Tentoo Payroll Services. The report has to meet the minimum requirements imposed by article 26 §2 of the implementing Royal Decree of 27 March 1998. The user shall keep Tentoo Payroll informed of further action taken by the Federal Public Service with respect to the report.

3.11. The user shall at all times indemnify Tentoo and hold Tentoo harmless against all claims as referred to in articles 3.5 through 3.10.

3.12. Based on article 8.11. of these terms and conditions, the user must specify the salary details to Tentoo. The user is solely responsible for the consequences arising from untimely, insufficient or incorrect submission of this information or from failure to submit this information. All corrections and/or costs arising from these corrections shall result in additional amounts being invoiced to the user.

3.13. Tentoo considers the agreements between the user and the temporary employee as a given. Tentoo shall thus not accept any responsibility for the agreements between the user and the temporary employee and shall in no way be held responsible in this respect.

3.14. The user shall provide the required evidence to Tentoo payroll services for the reimbursement of expenses proper to the employer. Such evidence proves that the reimbursements are used to cover expenses that should be paid by the employer and that such reimbursements are actually spent on these expenses. In case of insufficient evidence, the user retains all responsibility and shall, in case of rectifications, pay any additional invoices that may be issued in such cases.

3.15. Temporary employees may only be deployed abroad if prior consent in writing has been obtained from Tentoo payroll services. Such deployment shall always be under the Belgian user's strict guidance and supervision and is only possible for short-term assignments. Direct and/or indirect rectifications, penalties and/or damages resulting from non-compliance with this provision shall be charged to the user in full.

3.16. For all matters not specified in the work rules or in case of a conflict between these work rules and Tentoo's work rules, Tentoo's work rules shall apply.

3.17. The duration of the assignment for which the temporary employee performs his services and/or work is determined independently by the temporary employee in consultation with the user, but

can never be permanent. The duration is specified in the temporary employment agreement or in a separate agreement.

3.18. The assignment automatically ends after the agreed term of the temporary employment agreement has expired or in consultation between the user and the temporary employee, provided that Tentoo is involved in this consultation and subject to the applicable contractual and/or legal term of notice, as applicable.

3.19. If the user does not respect the duration of the assignment without sending a timely notification to Tentoo, the user is always fully responsible for the damage caused with respect to the temporary employee and/or Tentoo and the user shall indemnify Tentoo and hold Tentoo harmless against any resulting payment obligations for Tentoo. Tentoo cannot be held responsible for any damage caused to the user in such cases.

3.20. In case of a dispute between the parties, as referred to in article 3.17 and/or 3.18, Tentoo shall act as a mediator if material damages to the temporary employee are involved. Tentoo's judgment on any compensation shall be binding in this case. Tentoo can never be held responsible when the agreed duration is not respected. At the request of either party, the competent district court having jurisdiction where Tentoo's head office is located can adjust the compensation amount.

3.21. Based on article 1226 et seq. of the Belgian Civil Code, the user terminating the agreement unilaterally and prematurely shall pay a fixed amount in compensation for damages to Tentoo equal to the sum of the invoice amounts Tentoo would have billed should the agreement have been performed in full, with a minimum of 125 euros per calendar day. This also applies in case the agreement between the user and Tentoo is declared invalid as a result of non-compliance of the user with the mandatory legal obligations or as a result of incorrect information provided by the user when the relevant agreement was concluded. Tentoo reserves the right to claim higher compensation for damages provided that it can prove the extent of the damages.

3.22. If the user should not comply with his legal obligations or with these terms and conditions, as well as in case of default, Tentoo is entitled, without creating any liability for damages, to consider the agreement in force to be null and void and to immediately recall its temporary employees.

More specifically, if the temporary employees become the victims of discrimination by the user, as defined by the law and by decrees in the Antiracism Act of 30 July 1981, the General Antidiscrimination Act of 10 May 2007, the Gender Act of 10 May 2007 and the Proportionate Participation Decree of 8 May 2002, or if the user requests Tentoo to treat candidates discriminately, as described above, Tentoo is entitled to consider the agreements in force to be null and void with immediate effect after sending a letter by registered post to the user stating the reasons for this termination. In such case, Tentoo has the right to immediately recall its temporary employee without paying any damages. In addition, when such discrimination is detected, Tentoo is entitled to recover any damage suffered from the user.

3.23. The user is not entitled to transfer the rights and obligations arising from the agreement with Tentoo to a third party, unless Tentoo has granted its authorization to do so in writing.

3.24. The temporary employee can only be replaced with the consent of the user. In such case, the integral original temporary employment agreement shall apply to this new relationship.

3.25. In case subsequent day contracts are used, the user has to be able to provide evidence with respect to the flexibility requirement and, as the case may be, has to comply with the special information and consultation procedure defined by law and/or the applicable Collective Labour Agreement. A flexibility requirement may exist for either of the following reasons:

- When the work volume for the user largely depends on external factors;

- When the user's work volume is subject to strong fluctuations;
- When the work volume is linked to the nature of the assignment.

In case of a breach of these provisions, the user is liable for any compensation and consists Tentoo would have to pay in this regard. The user undertakes to pay any additional invoices that may be issued in such cases.

#### **4. OBLIGATIONS WITH RESPECT TO THE TEMPORARY EMPLOYEE**

4.1. The user undertakes to grant the same benefits to the temporary employee as to his permanent staff, including use of the company restaurant, transportation, etc. The user also undertakes to observe all legal salary and fee scales. When the hourly wage or fees specified by the user are not in accordance with the law, Tentoo Payroll Services will adjust them based on the legal scales.

4.2. The work interruptions for rest, meals and for other reasons, as well as any other hours which are not worked but which the user normally pays to his staff (for example extra days off between two public holidays or between a holiday and a weekend) shall be considered as working hours and shall be charged as such to the user.

4.3. The user shall not use the services of Tentoo Payroll services' temporary employees in case of strikes or lock-outs. The legal obligation to recall temporary employees in case of strikes or lock-outs shall not entitle the user to compensation.

4.4. In case of sickness or occupational disability of the temporary employee, Tentoo shall only supplement the allowances the temporary employee receives insofar as Tentoo is obliged to do so by the law or Collective Labour Agreement.

4.5. Any sickness must be reported by the temporary employee to Tentoo and to the user.

4.6. Tentoo cannot be held responsible in case of late arrival or sickness of the employee.

4.7. The temporary employee shall, in consultation with the user, determine the time and duration of his holidays himself, insofar as the temporary employee is entitled to do so based on the agreements with the user. Tentoo has only an advisory role in this respect and can therefore not be held responsible by the user.

#### **5. LIABILITY**

5.1. Tentoo is no way responsible and has no liability with respect to any damage or loss caused by the temporary employee to the user or to third parties for services and/or work performed within or outside the scope of work of his position or within or outside the scope of the work agreed in the contract, unless explicitly imposed otherwise by law.

5.2. Tentoo shall not be held responsible for commitments entered into by the temporary employee and/or the user or otherwise established without Tentoo's consent in writing.

5.3. During the term of his employment, the temporary employee will be under the direction and supervision of the user. Tentoo does not have any practical authority over the actions of the temporary employee assigned to the user and can never be held responsible for those actions.

5.4. The user is responsible for correct application of the reasons for and terms of temporary agency work; in the context of these reasons, he shall, in the cases provided by the law, obtain the required permissions and notifications with respect to the employment of temporary employees and he shall ensure correct application of the procedure for temporary agency work.

5.5. Tentoo is in no case responsible for the consequences of absence and/or late arrival of temporary employees.

5.6. Both the temporary employee and the user are assumed to be familiar with the contents of the assignment and of the quality of the work to be delivered by the temporary employee and confirm their agreement by performing the assignment or work. Tentoo cannot be held responsible for the quality of the work delivered by the temporary employee. Tentoo is also not responsible for any damages suffered by the user if the quality of the work, for any reasons and in any respect, appears to be unsatisfactory.

5.7. Civil liability as referred to in article 1384, paragraph 3 of the Belgian Civil Code shall lie with the user. Consequently, the user is solely responsible for all damage caused by the temporary employee to third parties. The user is recommended to include a "temporary agency work clause" in his liability insurance.

5.8. Tentoo is not responsible for the damage caused by the temporary employee to the user during and resulting from his employment with the user. Tentoo's responsibility is also excluded in case of damage, loss, theft or missing materials, money or goods which were entrusted to the temporary employee.

5.9. Tentoo is not responsible for any loans or advance payments *in kind* or in cash which may have been made by the user to the temporary employee. In addition, expenses arising from the use of telephones for private purposes, meals in the canteen, permitted purchases, etc. have to be reclaimed without Tentoo's mediation.

5.10. The user cannot reclaim compensation for expenses (e.g. for private use of a telephone, meals, the purchase of goods,...) and cannot reclaim any other payments or advance payments made to the temporary employee in cash or in kind.

The user cannot reclaim any compensation for damages paid from Tentoo either.

## **6. QUOTATIONS/ACCEPTANCE/SUSPENSION/EXECUTION**

6.1. Information, offers, presentations or quotations provided by Tentoo shall only constitute a basis for negotiations, shall not be binding for Tentoo and cannot be accepted immediately, unless explicitly and unambiguously stated otherwise in writing by Tentoo.

6.2. Tentoo shall only be bound upon explicit acceptance in writing of a specific assignment or collaboration. Any tacit acceptance is explicitly excluded.

6.3. Tentoo is entitled to, at its own discretion and, as the case may be, after the collaboration with the user has already been started, request an advance payment/fee from the latter in consideration of the fees and expenses to be expected in the short term in relation to the services performed. Without prejudice to the above, Tentoo shall particularly be entitled to do so if:

- The user is located abroad;
- The user does not show correct payment behaviour or in case of indications of reduced solvency of the user;
- The temporary employee has entered the details of the user incorrectly on the job sheet or if the signatory of the job sheet does not have the required representative powers to enter into agreements for or on behalf of the user;
- The user has indicated that he will cancel a direct debit order to Tentoo or he has already cancelled such order;

- The user fails to meet his obligations to provide a bank guarantee as specified in article 7 below;

6.4. Tentoo shall at all times and by a simple notification be entitled to suspend the execution of an order it has accepted and/or refuse to continue the execution of such order:

- If the user at any time has a total outstanding - whether or not disputed - debt with respect to Tentoo exceeding the amount of 4.500 EUR;
- If the user fails to pay an outstanding and expired debt within 10 working days following a payment reminder (even if the amount is lower than 4.500 EUR) or fails to pay a fee requested by Tentoo;
- If there are indications that may reasonably cast doubt on the user's solvency;
- If the user fails to meet his obligations to provide a bank guarantee as referred to in article 7 below or fails to pay a fee or advance payment as referred to in article 6.3;
- Generally in the context of an invocation of an exception of default.

## 7. SECURITY

7.1. Without prejudice to the provisions of article 6, 8.8 and 8.9, Tentoo is entitled to request a bank guarantee from the user at the expense of the latter if Tentoo has reasonable indications casting doubt on the user's solvency or indications that the latter should have the intention not to fulfil his contractual obligations. This condition shall particularly apply if the user fails to transfer the advance payment requested by Tentoo or refuses to provide a direct debit order.

7.2. The amount of the bank guarantee to be provided at Tentoo's first request in the context of the previous paragraph shall at least be equal to the full amount of Tentoo's claims, whether or not due and payable or protested, with respect to the user, plus the reasonable payment obligations to be expected for the user in the subsequent quarter.

7.3. The bank guarantee to be provided at Tentoo's first request must be taken out with a large Belgian or Dutch bank.

7.4. The bank guarantee to be provided at Tentoo's first request must be provided within 10 working days following such first request.

7.5. When Tentoo calls upon the bank guarantee, the user undertakes to provide a new bank guarantee within 10 working days at Tentoo's first request, in accordance with articles 7.1 to 7.3 above.

7.6. If the user fails to meet his obligations on account of this article 7, Tentoo shall be entitled to compensation for all resulting damages. In each case, the user shall have to pay a minimum compensation of 250 EUR per started day of delay in the light of article 7.1, without prejudice to Tentoo's right to provide evidence of higher damages and claim a higher compensation amount.

## 8. INVOICING TERMS AND CONDITIONS

### PAYMENTS

8.1. The net amount of Tentoo's invoices is payable, without any discounts, upon receipt of such invoices, unless otherwise agreed in writing.

8.2. Only payments to Tentoo shall release the user of his payment obligation. Payments to the temporary employee or user or advance payments to the temporary employee or the user and any form of payments to other persons are not allowed and have no effect with respect to Tentoo, are therefore not binding and can never be the reason for waiver or offsetting of debts. Waiver of debt, offsetting of debt or suspension of the payment obligation shall never be granted to the user.

8.3. A payment made to Tentoo shall, in case interest and/or collection fees are due, primarily serve to pay for the interest and or collection fees due. After deductions for interests and fees, the remaining amount is then credited against the principal amount. In case of several outstanding invoices, the payment shall, after deductions for interests and fees, be credited against the principal sum of the latest or most recent invoice.

8.4. The copy of the invoice sent by Tentoo shall have full force of evidence.

8.5. Invoices can be protested in writing to Tentoo within fourteen days after the invoice date. After this term, the user is deemed to have agreed to the specifications of such invoice. Objections against the amount of the invoices shall not suspend the payment obligation.

8.6. Tentoo is entitled to recall the temporary employee without prior notice or compensation in the following cases:

- late payment by the user;
- non-compliance of the user with the agreement or with these terms and conditions;
- non-compliance of the user with the law, including the applicable collective labour agreements;
- strikes or lock-outs at the user's company.
- temporary unemployment of the user.

In such cases, the user shall send immediate notice to Tentoo in writing. The mandatory recall of the temporary employees in such cases shall not be a ground for damage claims by the user with respect to Tentoo.

#### CREDIT SURCHARGE/CONTRACTUAL INTEREST/COLLECTION

8.7. In case of payments other than in cash, by transfer, direct debit or cheque, the collection costs shall be at the expense of the user. If the user fails to pay the invoice within the expiry date, a delay interest shall be due by operation of the law and without notice of default. The applicable interest percentage shall be as stated in article 5 of the Arrears Act of 2 August 2002. In addition, a fixed compensation for damages of 10% of the invoice amount shall be due, with a minimum of 300 euros, to cover any additional fees and expenses arising from the late payment. Tentoo's bills of exchange shall not imply any deviation from this and shall not result in debt renewal. Each payment condition granted in writing shall expire by operation of the law as soon as Tentoo is forced to collect outstanding invoices from the user by legal or extra-judicial means. In case of a notice of default in writing, protested bills of exchange or cheques without cover, in case the user is summoned by the NOSS or in case of other signs casting doubt on the solvency status of the user, the payment conditions granted by Tentoo shall also expire. In such cases, all invoices (including unexpired invoices) shall also become due and payable by operation of the law. The temporary employee is not authorized to collect invoices.

#### DIRECT DEBIT AUTHORIZATION

8.8. The user undertakes to sign an unconditional direct debit order for the invoices sent to him by Tentoo, at Tentoo's first request. The user undertakes to maintain sufficient balance in this account so the direct debit payments can always be made. If Tentoo is unable to collect payment by direct debit, either as a result of the absence of a direct debit order or of insufficient balance or of an instruction by the user not to make the payment, articles 6 and 8.1 through 8.7 above shall apply mutatis mutandis. The day when an invoice is offered for direct debit shall be considered as the day when the payment had to be made (the expiry date).

8.9. The user undertakes not to cancel a direct debit order until one month after delivering a notification to Tentoo by registered post expressing his intention to terminate the direct debit order for Tentoo.

INVOICING BASIS

8.10. The user shall draw up time sheets at least on a weekly basis and submit them to Tentoo. The user's signature on the periodic time sheets shall constitute a confirmation of the correctness of the details contained therein.

The user shall not have the right to protest the validity of the signature of his agents or representatives on the time sheets. An electronic signature shall have the same force of evidence as a written signature in this respect.

8.11. The user ensures that the time sheet or the separately specified agreement is complete and correct with respect to the agreed salary, the compensations for expenses and the time justification and that the irrelevant columns or specifications have been crossed out and that this document is submitted to Tentoo within the shortest possible delay.

8.12. Should the time sheet submitted to Tentoo be incomplete, the user shall correct it on his own accord. If the time sheet has already been processed, Tentoo shall not be forced to repay or reclaim any amount or act in any other way, unless it should have been immediately clear to Tentoo that the time sheet was not correct.

8.13. In case of any differences between the time sheet submitted to Tentoo and the copy retained by the user as mentioned in article 8 under 11 and 12, the document submitted to Tentoo shall have full force of evidence for billing and invoicing purposes, unless the user proves that he is not responsible for the difference.

8.14. Invoicing is based on:

- the work listed on the time sheets or as submitted electronically by the user, with a minimum of the hours requested by the user, unless the lower number of hours worked was due only to the temporary employee and if the obligation to inform as referred to in articles 8.10 through 8.17 of these terms and conditions has been met; in the absence of time sheets completed and signed by the user, invoicing is based on the actual work performed by the temporary employee, with a minimum of the hours requested by the user; in this context, all free hours and days granted and paid to his permanent workforce, such as additional holidays, days of leave, extra days off between two public holidays, etc. to which the temporary employee is also entitled shall also be considered as work and thus be invoiced to the user.
- the agreed coefficient and/or the agreed rate: this coefficient and/or rate shall be increased unilaterally by Tentoo in case of an increase in direct or indirect employer's social security contributions as well as of all possible other factors affecting the actual salary cost; this rate shall also be unilaterally increased by Tentoo in case of an increase of the temporary employee's basic salary resulting from salary indexations and conventional salary increases applicable to the user.
- the other salary components, as referred to in articles 8.10 through 8.17 of these terms and conditions;
- the other price agreements in writing;

plus applicable VAT.

8.15. For special work (such as overtime, shift work, work at night, on Sundays and holidays, etc.), the temporary employee shall be compensated in accordance with the applicable law and/or Collective Labour Agreement. The additional salary to be paid shall be invoiced to the user using the same coefficient as for the basic salary of the temporary employee or for calculation of the rate.

8.16. The temporary employment agreement must be completed and signed by both the user and the temporary employee and must be submitted to Tentoo within 48 hours following the start of the work.

Failing that, Tentoo shall immediately cancel the incorrectly completed, signed or submitted temporary employment agreement, as well as the relevant dimona declaration.

The temporary employee is not allowed to work for the user based on an incorrectly completed, signed or submitted temporary employment agreement and Tentoo does not have any obligations with respect to the temporary employee or with respect to the user and cannot in any way be considered as the employer of the temporary employee in this situation.

In such cases, the user shall in each case be responsible for all obligations of an employer and shall indemnify Tentoo and hold Tentoo harmless against all damages which may arise from incorrect completion, signing or untimely submission of the temporary employment agreement and/or cancellation of the dimona declaration.

8.17. Tentoo shall immediately charge the full contributions for holiday allowances and other benefits for each agreed assignment, including any such contributions which will only become due and payable at a later time.

#### RATES AND RATE CHANGES RESULTING FROM CHANGED AGREEMENTS

8.18. The services delivered shall be billed to the user at the rates defined in the agreement, based on the details of the periodic time sheets. Special work or compensation (e.g. for overtime, shift work, work on Sundays and public holidays) shall be billed by multiplying the increased hourly wage by the same commission coefficient as applied to the basic salary.

8.19. Tentoo shall charge a commission of 8% of the total salary amount, plus any compensations for expenses, surcharges, etc. exclusive of VAT for the services it delivers. Unless specified otherwise on the time sheet by the user and the temporary employee, the commission charged by Tentoo shall be included in the total invoice amount. A minimum commission of € 8.50 is applied per invoice.

8.20. Tentoo shall at all times be entitled to change its commission as referred to in article 8.19. Tentoo shall notify the user in writing of its intention to change its commission. In such notification, Tentoo shall specify the new commission and the date when the change shall take effect. If the user does not accept the new commission as notified by Tentoo, the user is entitled to terminate the agreement in writing within seven days after receipt of the notification mentioned above or to cancel the assignment before the date when the new commission will take effect, as notified by Tentoo.

8.21. Tentoo shall always bill at least for the minimum number of hours in accordance with the minimum duration of part-time work as defined by law, even if fewer hours were worked.

The work interruptions for rest, meals and for other reasons, as well as any other hours which are not worked but which the user normally pay to his permanent workforce (for example extra days off between two public holidays or between a holiday and a weekend) shall be considered as working hours and shall be charged as such to the user.

8.22. If, the user and the temporary employee, in mutual consultation, agree on a different salary in the course of an assignment, Tentoo shall implement these updated remuneration details in its administration. If the change is not reported to Tentoo in time and a reversal is required, Tentoo shall charge an amount of € 12.50 for this service. This amount is exclusive of VAT and shall be billed to the user.

#### INCREASE RESULTING FROM LEGISLATION

8.23. Each cost increase of the work performed resulting from actions by the government (for example changes in the employer's social security contribution rate) shall be billed to the user.