

General terms and conditions of purchase for products and services

of ATTERO B.V. and the companies affiliated with it.



General

1. Definitions

In these terms and conditions, the following terms have the following meanings

Offer: The document wherein a party submits a quotation.

Request: The request for an Offer.

Attero: Attero B.V. and the companies affiliated with it within the meaning of Article

2:24(b) Dutch Civil Code (DCC).

Attero location: A business site or location of Attero, including office buildings, where waste is

processed and treated and/or transferred.

Service/Services: All activities and services other than pursuant to an employment contract

performed at the instruction of Atter and the contracting of work for Attero's

benefit.

Delivery: Putting one or more Items in the possession of and/or the performance of

Services by an Other Party.

Location

Regulations: The regulations that apply to all locations and business sites of Attero.

Employee: The employees to be engaged by the Other Party for the performance of an

engagement, under the supervision and responsibility of the Other Party.

Contract: Any legal relationship which Attero's General Terms and Conditions of Purchase

apply to pursuant to Article 2(1).

Parties: Attero and the Other Parties jointly.

Other party: Attero's Contracting Parties.

Items: All products which are or should be delivered to Attero.

2. Applicability

- 1. These general terms and conditions of purchase apply to every Request, Offer and Contract that Attero concludes or performs with an Other Party.
- 2. These general terms and conditions of purchase may only be deviated from if this has been agreed in writing.
- 3. The Other Party's general terms and conditions or general terms and conditions of purchase, by whatever name, expressly do not apply to a Request, Offer or Contract with Attero.

3. Formation of Contracts

- 1. Every Offer issued by Attero is entirely free of obligation.
- 2. Attero is entitled to change and or/supplement every Offer by Attero at all times.
- 3. Unless agreed otherwise, if a Request by Attero is followed by an Offer of the Other Party, this Offer is irrevocable and is valid for at least 30 days.
- 4. A Contract will only be concluded between Attero and the Other Party if a duly authorised person signs the Contract or if Attero sends an purchase order or commences the work.
- 5. If a Request, Offer or the conclusion of a Contract takes place electronically, these electronic documents are equated with written documents.
- 6. Unless agreed otherwise, the circumstance that the Parties regularly issue assignments to each other will never result in a continuing performance contract between the Parties that must be terminated but he Parties.

4. Price

- 1. Unless agreed otherwise, the predetermined prices and rates are fixed. The prices are stated in euros and are exclusive of VAT.
- 2. The agreed prices are based on DDP (Delivery Duty Paid, ICC Incoterms 2010) at the agreed time and place and include all costs in connection with the performance of the Other Party's obligations, including, but not limited to, the costs of transport, clearance, insurance, packaging and unloading at the place of destination, unless agreed otherwise in writing.
- 3. The agreed prices and rates comprise all activities to be performed by the Other Party and third parties in the context of the Contract, including all additional costs such as the costs of inspections, permits, tools and equipment. Attero will only reimburse travel and accommodation costs if this has been agreed in writing.
- 4. The Other Party is not entitled to adjust the price/prices unilaterally.

5. Ownership and risk

- 1. The ownership and risk of the Items will transfer from the Other Party to Attero when these are actually Delivered in accordance with the Contract. In case of an advance payment, the ownership of the Item will transfer when this advance is paid; in this case, the risk will transfer when the Item is actually Delivered in accordance with the Contract.
- 2. The ownership and risk of rights will transfer from the Other Party to Attero when a signed Contract is concluded between the Other Party and Attero.

6. Quality and guarantees

- 1. The Other Party guarantees that the quality of the delivered Items and Services will comply with the Contract or what may be expected of the delivered Items or Services. If an Item does not comply, the Other Party will repair or replace the Item, unless Attero prefers to terminate the Contract pursuant to the provisions of Article 16(2).
- 2. Unless agreed otherwise, the warranty period for Items and Services will be at least 1 year, to be calculated from the moment of transfer of ownership. Expiry of the warranty period will not affect the rights Attero can derive from the law or the Contract.
- 3. As soon as Attero notifies the Other Party of a defect, the Other Party will remedy this defect as soon as possible at its expense. If Items or parts thereof are modified, repaired or replaces as a result of this, the full warrantee period will apply to these Items or parts again.
- 4. The Other Party guarantees that all Items will have a CE marking, in so far as this is required, and therefore comply with the law. For machines, devices and processes which require chemical raw and auxiliary materials, the Other Party will provide Safety Data Sheets to Attero on delivery.

7. Spare parts and maintenance of Items

- 1. The Other Party will be obliged to keep spare parts in stock for a term generally accepted for the Item question and deliver these on market terms, even if production of the Item has ceased in the meantime.
- 2. The Other Party guarantees that it can maintain the Item.

8. Inspection and acceptance

- 1. Upon Delivery of Items and/or Services, or an agreed part thereof, Attero will inspect the Items and/or Services in accordance with an acceptance procedure, unless agreed otherwise in writing. If Attero rejects all or part of the Items and/or Services upon delivery, Attero will notify the Other Party of this in writing. This notification will constitute notice of default.
- 2. Attero is entitled to repair or replace Items at the expense of the Other Party, if, after consultations with the Other Party, it can reasonably be assumed that the Other Party will not be able to ensure that the Items are repaired or replaced, or that it will be unable to so do on time or properly. This will not release the Other Party from its obligations pursuant to the Contract. Attero may deviate from what was agreed after consultations if urgent circumstances require it.

3. If Attero rejects Items and/or Services during or after Delivery, the Other Party will be deemed to have retained ownership of the Items and the associated risk, which will thus never have been transferred to Attero.

9. Regulations

- 1. Before the Contract commences, the Other Party, its employees and third parties engaged by it must familiarise themselves with the circumstances at the Attero locations where the Service is to be provided and/or the Items are to be delivered. This includes, but is not limited to, relevant information regarding Working Conditions regulations, environmental legislation, safety regulations, location regulations and Attero's Code of Conduct.
- 2. If the Other Party violates Attero's instructions and regulations, Attero is authorised to deny access to the Other Party, its employees and third parties it engages and to cease the performance of the work immediately, or to terminate the Contract immediately, by giving notice or otherwise, without Attero being obliged to compensate the Other Party for the ensuing costs and costs already incurred and without prejudice to any other rights Attero is entitled to.
- 3. The Other Party guarantees that during the performance of the Contract with Attero, and for the purpose thereof, it will have all permits at its disposal prescribed by law. If a permit of the Other Party is withdrawn or amended by a competent authority, it must inform Attero of this immediately.
- 4. The Other Party, its employees and/or third parties engaged by it enter an Attero location at their own risk.

10. Advertisement

1. The rights alleged by the Other Party due to failures of Attero in the performance of its obligations must be invoked in writing and must be sent by registered letter within 10 business days after the Other Party has discovered our could reasonably have discovered the failure, in the absence of which the rights of the Other Party will lapse.

11. Payment

- 1. Invoices must be sent electronically, in PDF format and in accordance with Attero's instructions. Invoices must at least state the following data: Attero's purchase order number, the date of delivery of performance, the quantity and specification of the delivered goods/performed services, performed work or workers that were made available, unit prices, the relevant delivery location. If these conditions are not met, Attero will be entitled to send the invoice back.
- 2. Unless agreed otherwise in writing, payment by Attero must take place within 60 days after the invoice date. The invoice date of the Other Party will not be earlier than the day on which the Items have been delivered or the day on which the Service has been completed. Attero will be entitled to suspend payment if Attero established a shortcoming in the Delivery.

- 3. If Attero does not pay within the set term, in order for Attero to be in default the Other Party must notify Attero that it is in default, in which Attero is offered a reasonable term to still comply with its payment obligation.
- 4. Attero is entitled to set off any amounts it owes to the Other Party against amounts due from the Other Party. Payment by Attero in no way implies a waiver of rights.
- 5. As security for the performance of the Other Party's obligations under the Contract, Attero is entitled to require unconditional and irrevocable financial security from an institution that is acceptable to Attero. The costs of the financial security are borne by the Other Party.
- 6. Entitlement to compensation will lapse in so far as the Other Party has not charged the compensation to Attero within one year after the first day on which it was entitled to do so.
- 7. If Attero is designated as a "self-employed contractor" (eigenbouwer) pursuant to VAT legislation, the reverse-charge mechanism will apply. This entails that the Other Party may not charge Attero VAT. The Other Party will state "VAT reverse-charged" on the invoices and the VAT number of the Attero business unit in question. Invoices that do not comply with this will not be processed.

12. Termination

- 1. Attero is entitled to terminate the Contract prematurely by means of written notification to the Other Party at any time, provided that it states sufficiently serious reasons. In any event, serious reasons include government measures of such a nature that continuation of the Contract unchanged cannot be required according to the standards of reasonableness, or in the event that the Other Party does not have the required permits. Attero will not owe any compensation of damage to the Other Party or a third party and retains its rights in respect of inter alia compensation of damage, penalties and performance.
- 2. If the Other Party fails to perform the Contract, or if it can be reasonably expected that the Other Party is no longer able meet its obligations, or if a bankruptcy petition is filed in respect of the Other Party, or if the Other Party is granted a temporary or permanent suspension of payments, or if the Other Party is shut down, liquidated or acquired or its business is in another, similar situation, the Other Party will be in default by operation of law and Attero will be entitled:
 - to terminate the Contract in full or in part unilaterally by means of written notification to the Other Party, provided that the non-performing Other Party still cannot comply with its obligations within a reasonable set term after receipt of the notification;
 - to suspend the payment obligations;
 - to assign performance of the Contract in part or in full to a third party at the expense of the Other Party. Attero will not owe any compensation of damage to the Other Party or any third party in this respect and retains the rights to which it is entitled regarding, inter alia, compensation of damage, penalties and performance. All claims Attero might have against the Other Party in the event that the Contract is terminated will be due immediately and in full, to be increased by the collection costs.

13. Force majeure

- 1. Attero will not be in default and the Other Party will not be entitled to any compensation of damage if the performance of obligations is prevented by a non-attributable failure in the performance (force majeure). Non-attributable failures include but are not limited to war or hostilities, riots or civil disturbances, floods or other natural disasters, nuclear disasters or other external calamities, blockades, strikes, operational failures, accidents, fires, government prohibitions on working or processing, pandemics or excessive absenteeism due to illness.
- 2. In so far as there is a failure in the performance of an obligation by the Other Party that cannot be attributed to it (force majeure), it is not obliged to pay a penalty and/or compensation of damage provided that the Other Party has informed Attero immediately of the failure and the cause thereof in writing by registered letter.
- 3. If a situation as mentioned in paragraph 2 of this article arises, then Attero will be entitled to suspend its payment obligations. If a situation of force majeure lasts longer than 30 days, Attero will be entitled to terminate the Contract in full or in part without judicial intervention and without the Other Party being entitled to a penalty and/or compensation of damage.
- 4. The parties undertake a best efforts obligation to mitigate loss as much as possible in the event of force majeure.

14. Liability and indemnity

- 1. Unless agreed otherwise, Attero is only liable for the damage suffered or to be suffered by the Other Party if that damage is the result of Attero's failure to perform its obligation or as a result of an unlawful act, provided that this liability is covered by its insurance company.
- 2. If Attero is liable in a situation as mentioned in paragraph 1 of this article and Attero's insurance company does not pay out any damage, or if the damage proves not to be covered, Attero is liable for the damage up to a maximum of EUR 50,000 per concluded contract.
- 3. Attero is never liable for commercial, consequential or other indirect damage suffered or to be suffered by the Other Party, including lost profits and missed savings, except in so far as the damage is the result of intent or gross negligence.
- 4. If Attero is held liable by the Other Party, then only the legal entity of Attero that made a Request or the legal entity with which the Other Party concluded a Contract can be held liable.
- 5. In so far as possible, the Other Party must fully insure itself against any damage to be suffered by Attero or third parties as a result of the Other Party's failure to perform its obligation or as a result of an unlawful act. The Other Party will voluntarily offer Attero access to the insurance policies in question immediately upon entering into the Contract. When Attero contracts for work, it will take out Construction All Risk (CAR) insurance (hereinafter also referred to as "C.A.R. Insurance") also on behalf of its Other Party or Parties and their subcontractors, unless agreed otherwise.

- 6. The Other Party is fully liable towards Attero for all direct and indirect damage, including commercial losses, inflicted on Attero or its employees, third parties or the property of Attero or its employees, which damage was caused by the Other Party, its employees, a third party engaged by the Other Party and/or material that was used by it. Any insurance taken out by the Other Party will not lead to limitation of its liability or joint liability of Attero.
- 7. The Other Party will indemnify Attero, its employees and other persons and legal entities engaged by it against all claims of third parties for compensation of damage arising from Contracts and/ or violations of statutory provisions, unless the damage can be attributed to intent or gross negligence on the part of Attero, its employees and other persons and legal entities engaged by Attero.

15. Confidentiality

- 1. The Other Party, its employees and third parties engaged by it will keep confidential all information that it knows or has come to know, directly or indirectly, from or about Attero and that has been established to be of a confidential nature, or that they ought to know to be of a confidential nature. This obligation does not apply in which respect the burden of proof is borne by the Other Party with regard to information:
 - that is already known to the Other Party, unless this information was provided in confidence;
 - that has been lawfully collected by the receiving party independently of the supplying party;
 - that must be published pursuant to a court order;
 - regarding which the parties have agreed in writing that it does not fall under the confidentiality clause;
 - that is known to the public.
- 2. Making copies of documents other than for the performance of the work is not permitted, unless Attero has given prior written permission for this each time.
- 3. When the Contract ends and/or is terminated, and in any event within 30 days after a request to that effect from Attero, the Other Party will return all information within the meaning of this article to Attero.
- 4. When the duty of confidentiality is violated, the Other Party forfeits to Attero a penalty in the amount of EUR 25,000 for each event. In addition, Attero is entitled to compensation by the Other Party of any damage it has suffered.
- 5. The Other Party can never use Items and/or Services that have been developed jointly with Attero for the benefit of third parties without Attero's written permission.
- 6. The Other Party may not give any form of publicity to the performance of the Contract without Attero's prior written permission.

16. Ownership rights

- 1. The Other Party will refrain from violating intellectual and industrial property rights or any other rights of Attero.
- 2. All rights regarding Services and Items, including materials and parts, provided by Attero for the performance of the Contract remain vested in Attero.
- 3. At the same time as it is issued, the Other Party transfers all advice, proposed methods of execution, designs, calculations, drawings, descriptions, sketches and the like, in whatever form, to Attero free of charge, including any other copyrights or other industrial and intellectual property rights thereon.
- 4. The Other Party guarantees that the use, including resale, of Services, Items or resources does not infringe any industrial and intellectual property rights of third parties.

17. Subcontracting

- 1. The Other Party is responsible for any acts and omissions of subcontractors and third parties engaged by the Other Party as though these acts and omissions were its own. The Other Party guarantees that Attero will be able to exercise its powers under this Contract directly in respect of the subcontractor and/or third parties, without prejudice to Attero's right to claim performance from the Other Party. Under no circumstance will Attero be responsible for damage caused by subcontractors or third parties engaged by subcontractors.
- 2. The Other Party is obliged to have its subcontractors or third parties engaged by it take cognisance of these General Terms and Conditions of Purchase and the corresponding regulations.
- 3. Attero is entitled to use the services of third parties in the performance of the work, the Services or the Delivery of Items at any time. Third parties are responsible for their own acts and omissions.
- 4. The Other Party must undertake in respect of Attero that both their own employees and those of the subcontractors they engage will comply with the registration requirements for foreign employees, the provisions of the Dutch Foreign Nationals (Employment) Act (Wet Arbeid Vreemdelingen) and the Dutch Posted Workers in the European Union (Working Conditions) Act (Wet arbeidsvoorwaarden gedetacheerde werknemers in de Europese Unie). If Attero incurs fines and/or other related costs or if it is confront with a liability claim of a third party that can be traced back to the Other Party, the Other Party will be obliged to pay such amount to Attero and/or Attero will be entitled to set off such amount as it sees fit.

18. Assignment

- 1. Attero is entitled to assign its legal relationship under the Contract to a third party at any time, for which the Other Party hereby grants permission in advance.
- 2. Without Attero's explicit, written permission, the Other Party is not permitted to transfer its debts to Attero, its claims against Attero or its legal relationship with Attero to any third party. This permission may be subject to reasonable conditions.

3. Without Attero's explicit, written permission, the Other Party is not permitted to transfer control of and/or the shares of its company to any third party. Permission will not be withheld on unreasonable grounds.

19. Staff

- 1. The Other Party must ensure that during the performance of the Contract, its personnel, hired or otherwise, comply with the requirements set by Attero or, in the absence thereof, with the general requirements of professionalism and expertise. Attero is entitled to demand replacement of personnel if, in Attero's reasonable opinion, they do not comply with the set requirements.
- 2. The Other Party will replace the Employee within a reasonable term without this resulting in higher costs for Attero for whatever reason. Whenever an assigned Employee who was made available by the Other Party is replaced, a replacement Employee must be made available who is at least equivalent to the originally assigned Employee in terms of expertise, level of training and experience. If the Other Party is not willing or unable to comply with this request, Application will be entitled to terminate the Contract, without the Other Party being entitled to any compensation.
- 3. With regard to the Employees assigned and made available to Attero, the Other Party will only replace these Employees on a temporary or permanent basis on occasion and only obtaining Attero's prior written consent to do. Attero will not withhold its permission on unreasonable grounds. The applicable hourly and other rates will not be increased in the event of a replacement. The Other Party will not charge Attero induction costs for replacement Employees.
- 4. The Other Party and the staff assigned by it will be responsible and liable for meeting the statutory obligations and provisions as laid down in, but not limited to:
 - the Working Conditions Act and all decisions arising from and/or related to it;
 - the information sheets of the Labour Inspectorate;
 - Attero's safety rules and regulations.
- 5. The Other Party will arrange for the required permits in connection with the performance of the Contract relating to the employees it assigns. Prior to the commencement of the work of the parties involved, at its own initiative the Other Party will provide Attero with a copy of the required permits.
- 6. The following additional provisions apply in respect of assigned Employees who were provided by the Other Party and who do not have the Dutch nationality:
 - an EU worker who is not required to pay tax in the Netherlands must have an E-101 certificate which has been made out in the name of the Other Party and in favour of Attero. a copy of a valid E-101 certificate must be handed to Attero.
 - a non-EU worker must have a valid residence permit which states that the worker in question is permitted to perform work in the manner prescribed by the law, such as the Dutch Foreign Nationals (Employment) Act, among other laws. a copy of a valid residence permit must be handed to Attero.
 - a non-EU worker must have a valid proof of identity. a copy of a proof of identity must be handed to Attero.
 - non-EU workers and workers from EEA countries must have a valid proof of identity, residence permit and work permit. Copies of these documents must be handed to Attero.

7. If and in so far as applicable, the Wages and Salaries Tax and National Insurance Contributions (Liability of Subcontractors) Act (Wet ketenaansprakelijkheid) applies to the Contract and the Other Party must comply with the obligations arising from this Act.

20. Other provisions

- 1. In case of new or amended regulations, public or otherwise, Attero will be entitled to amend the Request and/or Contract accordingly.
- 2. Amendments other than those mentioned in paragraph 1 of this article will not be made without a document that has been signed by the Parties. 2. If any provision of these General Terms and Conditions of Purchase proves to be void or voidable, this will not affect the validity of the other terms and conditions. The Parties are deemed to agree on a legally valid provision that is as close as possible to that void or voidable provision in terms of content and scope. These General Terms and Conditions of Purchase were originally drawn up in Dutch and have been translated into English and German. In the event of any ambiguity or difference in interpretation and/or explanation of these General Terms and Conditions, the Dutch text prevails at all times.

21. Disputes

- 1. Any disputes arising from the legal relationship between the Parties will be assessed according to Dutch law. The U.N. Convention on Contracts for the International Sale of Goods is explicitly excluded.
- 2. Unless agreed otherwise in a Contract, any disputes will be exclusively submitted to the competent court within the district of Oost-Brabant in 's-Hertogenbosch, unless the Subdistrict Court of the defendant's place of residence has subject matter and territorial jurisdiction to take cognizance of the dispute.

Additional provisions regarding the delivery of Items.

22. Delivery of Items

- 1. Delivery by the Other Party, including offloading, will take place DDP (Delivered Duty Paid, Incoterms 2020) at the agreed location, strictly at the agreed time and within the agreed term. The agreed terms for performance are deadlines unless agreed otherwise.
- 2. In the event of late Delivery, the Other Party will be in default without further notice of default being required. As soon as the Other Party knows or ought to know that the Delivery will not take place properly or in a timely manner, it must inform Attero of this immediately, in writing, stating reasons. This will be without prejudice to any consequences of this failure to meet the delivery time pursuant to the Contract, these General Terms and Conditions of Purchase or statutory provisions.
- 3. Delivery is also understood to include delivery of all associated resources and documentation such as test certificates, drawings (in DWG format, AutoCad drawings 2D and 3D), quality, inspection, and guarantee certificates and maintenance and instruction manuals with user's guides.
- 4. If Attero requests the Other Party to postpone the Delivery of Items, the Other Party will properly package, secure and insure the Items, store them in a manner so it can be recognised that they are intended for Attero and take all reasonable measures to prevent deterioration of the quality, for a fee to be agreed upon in writing. Attero will never be in default.
- 5. Unless agreed otherwise in writing, the Other Party is not entitled to make partial deliveries of Goods. Attero has the right to return partial deliveries that have not been agreed at the risk and expense of the Other Party. If partial deliveries were agreed on, the Other Party must deliver the quantities specified by Attero at any time as requested by Attero.

23. Transportation and packaging

- 1. Unless agreed otherwise, the Other Party is responsible for transport in conformity with the statutory obligations and liabilities. Furthermore, in must provide for all the required transport documents.
- 2. When the Other Party uses vehicles and/or containers or makes them available for the performance of any Contract concluded with Attero, the Other Party guarantees that these vehicles and/or containers meet all requirements, statutory or otherwise, that are set in this is respect. Furthermore, during the Contract the Other Party will keep the vehicles insured against statutory liability and all other common risks.
- 3. If applicable, the Other Party must arrange for the loading of its vehicle in accordance with the statutory obligations and liabilities, at its own expense and risk.
- 4. The Other Party must provide for proper packaging of the goods, Items, waste, building materials, fuels, fertilizers and/or compost to be transported or dispatched by it, at its own expense and risk. With regard to hazardous waste substances and goods with hazardous properties, the Other Party will take and observe all necessary precautions, including but not limited to the use of the correct packaging and other materials, labelling/identification and the provision of user instructions.

- 5. The Other Party must provide the Items to be delivered with a clearly visible packing list and/ or invoice copy stating at least: the Other Party's name and, address, sender location, order number, net weight, country of origin, invoice value of the delivery, the Other Party's VAT number, statistical number, manner of transport and delivery location.
- 6. The Other Party is liable for all loss that has arisen due to or in relation to the improper packaging of Items and indemnifies Attero against any claims by third parties in connection with the use vehicles that have been made available.

Additional provisions regarding the provision of Services

24. Preparation and performance of the Service

- 1. The Other Party guarantees that the Service will be prepared and performed in accordance with the general requirements of professionalism and expertise, the requirements from the Contract and all corresponding regulations, documents and instructions of Attero, such that the Service will result in the agreed result.
- 2. The Other Party must submit a time schedule for the performance of the Service to Attero which must then be approved by Attero. The Other Party will report on the performance of the Service with regard to time expenditure and activities on a monthly basis and furthermore will report on the achieved results when the Service has been completed, unless agreed otherwise.
- 3. If the performance of the Contract subsequently does not proceed in accordance with the time schedule, the Other Party must notify Attero of this as soon as possible and make proposals to prevent or limit stagnation. If this is a matter of urgency for Attero, and correction is not to be expected within the set term, Attero will be authorised to engage a third party at the expanse of the Other Party. This will not release the Other Party from further performance of the Contract.
- 4. Means made available by or on behalf of Attero, including, but not limited to, cards, safety equipment and mobile telephones will remain Attero's property and must be returned immediately after the Service has ended.
- 5. If Attero trains the assigned Employee(s) internally during the performance of the Contract and the Other Party terminates the Contract early, Attero will receive a fee for this that is at least equal to the sum of the training costs and the directly related expenses.
- 6. The Service will be performed in accordance with the term set in the Contract. If the Service is completed at an earlier date, the Other Party will notify Attero immediately.

25. Delivery of Services

1. As soon as all the conditions stipulated in the Contract have been met, the Other Party will contact Attero in writing with the request to Deliver the Services. The Services will then be delivered if Attero deems that all the conditions of the Contract have been met. Attero will report this to the Other Party in writing.

26. Recipient's liability scheme

- 1. The Other Party must be NEN 4400-1 (suppliers that have their registered office in the Netherlands) or NEN 4400-2 (suppliers that have their registered office outside of the Netherlands) certified and must be registered as such in the register of the Labour Standards Foundation (Stichting Normering Arbeid (SNA)). Attero will verify this registration on www.normeringarbeid.nl. In the absence of this registration, the Contract between Attero and the Other Party will be terminated with immediate effect.
- 2. The Other Party is obliged to accompany every invoice for performance(s) rendered to Attero with

an overview of hours worked which corresponds with the invoiced performance(s).

- 3. In so far as applicable, the Other Party will give Attero the opportunity to copy the details of the original residence permit or work permit of the Employees made available by the Other Party, which are required pursuant to laws and regulations, for its records prior to the commencement of the activities of these Employees.
- 4. Attero will be entitled to deny the any Employee made available by the Other Party access to the workplace if this Employee was not identified in the prescribed manner or if the relevant certificates and diplomas were not provided and, if applicable, their residence permit or work permit were not made available for inspection, before the commencement of the activities. For the purpose of this identification, the Other Party and the Employees made available by it will give Attero the opportunity to copy for its records the details of the original proof of identity of that Employee which the Tax and Customs Administration requires to establish that person's identity.
- 5. The Assessment of Employment Relationships (Deregulation) Act (Wet deregulering beoordeling arbeidsrelaties (DBA)) entered into effect on 1 April 2016. The Other Party guarantees that it will comply with all applicable laws and regulations, including, but not limited to, the DBA, when it makes employees available to perform any Contract concluded with Attero. At Attero's request, the Other Party will send Attero copies of the model contract(s) concluded with the employees that were made available. Failing this, Attero will be entitled to terminate the Contract and/or engagement.
- 6. If the Other Party fails attributably in complying with the provisions of this article, it will be fully liable for all damage suffered by Attero as a result. The Other Party indemnifies Attero for any claims of third parties.

27. Deposits into a G account in the name of the Other Party

- 1. Attero is entitled to deposit a part of each amount invoiced by the Other Party into a G account in the name of the certified Other Party. The amount of this part is determined as follows:
 - at least 30% of the invoice amount (including VAT) or;
 - at least 30% of the invoice amount, if the reverse-charge mechanism applies.
- 2. In deviation from the provisions of Article 19A.1, deposits will not be made into the G account if the Other Party is a listed company from an OECD country and has a valid statement in respect of the Dutch Tax and Customs Administration in which the Other Party provides security for the wage tax and VAT it owes. In that case, the Other Party will allow Attero to make a copy of the original and valid statement for wages and salaries tax and VAT.
- 3. In situations as referred to in Article 27(1) and Article (2), the Other Party is obliged to issue an invoice that meets the requirements stipulated by Article 35 et seq. of the Dutch Turnover Tax Act [Wet op de omzetbelasting], and which states:
 - the number or the reference, if any, of the contract which the invoice relates to;
 - the period or periods in which the invoiced performance(s) was/were rendered.

