

Table of Contents

Welcome to TPS B.V.

Article 1. Official terms used in this Employee Handbook

Article 2. Your Employee Handbook

Article 3. Your collective agreement

Article 4. About your contract termination

Article 5. Your general obligations as an Employee

Article 6. Your work location

Article 7. Your time sheets

Article 8. Your wages

Article 9. Wage increase

Article 10. Your working hours and breaks

Article 11. Your leave days

Article 12. What to do when you fall ill

Article 13. Your pension

Article 14. Rules of Conduct

Article 15. How to deal with Confidential Information

Article 16. About documents and company resources

Article 17. Intellectual property

Article 18. Other employment or interests: secondary activities

Article 19. Obligation of Identification

Article 20. How your personal data is processed

Article 21. If your personal situation changes

Article 22. Wet Meldplicht Datalekken (Data Leaks Reporting Obligation Act)

Article 23. Penalty clause

Article 24a. Company cars

Article 24b. Company cars / Carpooling policy

Article 24c. Policy with respect to the use of company cars

Article 25. Business accommodation

Article 26. Company tools

Article 27. Disciplinary action

Article 28. And finally ...

Appendix 1: Our sick leave policy



Welcome to TPS B.V.

Hello and welcome to TPS B.V. We're happy to have you on board.

You are looking at the Employee Handbook. We find it important that the agreements made between us are clear to both of us, so we have recorded them in this Employee Handbook. As these agreements apply to every person who is employed by us, this Employee Handbook forms part of your employment contract.

As soon as you are on board, you receive a digital copy of this Employee Handbook. You can always find the most recent version in your TPS B.V. portal.

To make sure this Employee Handbook is easy to read we have used the terms 'he/him' when referring to people but of course you can also read 'she/her'.

We welcome you at TPS B.V. and wish you fun in your work and success.

Team TPS B.V.



Article 1. Official terms used in this Employee Handbook

This Employee Handbook is an official document. That is why we made a list of the official terms we use:

: this Employee Handbook of TPS B.V. (Employer) - Employee Handbook

- DCC Dutch Civil Code (Burgerlijk Wetboek)

: the private limited companies Technical Project Services BV/ - Employer

TPS B.V. located in Breda – i.e. your Employer;

: that's you. In official wording: the natural person who has - Employee

> entered into an employment contract with the Employer and who is assigned by the Employer to the Client for performing

work under the Client's supervision and direction.

- Client the company where you will be working.

- Legal representative in many cases one of your parents. If your parents do not

have legal custody, then a guardian is your legal

representative.

: the work that you will be performing at the Client. - Project

: the document attached to your employment contract which - Assignment

contains all the specific arrangements made with you.

the employment contract, more specifically the temporary - Secondment agreement

employment contract. In this Handbook, the term

'employment contract' must be understood as 'secondment

agreement'.

: the collective employment agreement for temporary workers - Collective agreement

(NBBU-CAO).

Article 2. Your Employee Handbook

- 1. Everything that is included in the most recent Employee Handbook forms part of your secondment agreement.
- 2. Any changes or additions made to the Employee Handbook after the date of your employment will be included in the most recent version of the Handbook. This can be found on your Employer's portal, which you can access at all times.
- 3. Should there be a conflict between any provision in the Employee Handbook and any provision in the employment contract and the associated Assignment, then the Assignment takes precedence, followed by the secondment agreement, and ultimately by the Employee Handbook.
- 4. In certain circumstances, your Employer has the right to depart from the provisions in this Employee Handbook.

Article 3. Your collective agreement

1. If you would like to download the most recent version of your collective agreement (which applies to your secondment agreement), then go to www.nbbu.nl.

Article 4. About your contract termination

- 1. With due observance of paragraph 2 of this article, you or your Employer may terminate the secondment agreement before the end of the term at any time.
- 2. Do you wish to terminate the agreement before the end of the term? Then you must do so in writing, in accordance with the applicable rules included in the secondment agreement, the legal rules and/or the collective agreement.



- 3. If the secondment agreement is entered into for a fixed period of eight days or more, it will not be renewed automatically unless your Employer informs you in writing at least one month prior to the end date of the agreement that and under which conditions the agreement will be
- 4. In any case, secondment agreements end by operation of law on the last day preceding the month in which you reach the state pension (AOW) age.

Article 5. Your general obligations as an Employee

- 1. You have an obligation to perform the agreed work under the Client's supervision and direction and to follow your Employer's and your Client's (reasonable) instructions about the performance of your work.
- 2. It goes without saying that you will perform the work that forms part of your position to the best of your ability. It can happen that you are expected to do other work in relation to your position. If such work may reasonably be expected of you, you will simply carry it out.
- 3. You must observe all of the official (company) rules, safety instructions, and behavioural code imposed by your Employer and by your Client.
- 4. During work hours you must wear the industrial clothing and/or personal protective equipment provided by your Client.
- 5. If you should suffer an accident or injury as a result of and/or during your work, you must inform both your Employer and your Client immediately. Your Client must be informed because they may be liable.
- 6. Your Employer may ask from you that you take training that is necessary for performing your work and – if this may reasonably be required of you – for continuation of the employment contract if your position should be cancelled or if you should no longer be able to fulfil it.
- You will have to pay back the costs of such training or education if you fail to complete it successfully as a result of your own fault, or if the secondment agreement is terminated either at your initiative or as the result of your actions.
- If the secondment agreement is terminated by you as an Employee, the following pay-back scheme applies:
- If you terminate the secondment agreement within six months following completion of the training, you pay back 100% of the training costs paid by your Employer.
- If you terminate the secondment agreement within 2 years following completion of the training, you pay back the training costs on a pro rata basis.
- 7. TPS is a company with 'VCA' certification (Safety, Health and Environment Checklist for Contractors).
- A VCA certificate contributes to a safe working environment, which is why it is mandatory for all TPS employees to either obtain the certificate or have it prior to their employment.
- The VCA exam
- TPS facilitates the exam by providing the course materials and planning the exam in your language, if necessary.
- TPS will reimburse the costs of one sitting of the exam, including a re-take on the same day if necessary.

If you fail to pass the exam including the re-take, TPS can help you schedule a date for another re-take.

The Employee pays all the costs involved in such a re-take.

If the re-take is unsuccessful, we will be forced to terminate our cooperation.

Article 6. Your work location

- 1. You will perform your work at the location of the Client. You can also find this in the assignment confirmation.
- 2. You may be required to perform work at another location from time to time except when this cannot be asked of you in view of specific circumstances.



Article 7. Your time sheets

- 1. In your placement confirmation you can find how to record the hours that you have worked.
- 2. You must fill out your time sheets accurately and submit them on time; this is your own responsibility and ensures that we can pay your wages on time.
- 3. Fill out accurately and submitting on time means:
- Accurately filling out/transmitting the hours in your personal time recording system before Mondays at 12:00 (midday).
- Uploading a time sheet signed by your supervisor or manager and transmitting it in your personal time recording system before Mondays at 12:00 (midday).

If the time sheets are not submitted on time or if they are not signed by the supervisor or manager, we cannot pay your wages on time.

Article 8. Your wages

- 1. In your placement confirmation you can see what you 'gross wages' are and any other wage components according to the applicable collective agreement. Your wages will be paid at the end of each period in which you have performed work.
- 2. Your wages will be paid by your Employer. Your Employer will withhold the statutory and agreed deductions, and - insofar as allowed under the law and the collective agreement - any fines incurred. Your Employer will transfer the wages to the bank account specified by you.
- 3. Your Employer only has to pay you for the hours you have actually performed work.

Article 9. Wage increase

1. If your wages exceed the collective agreement levels so much that you form a positive exception, you will not claim any wage increase resulting from the collective agreement, because in that case your pay is already (considerably) above level.

Article 10. Your working hours and breaks

- 1. You have to follow the instructions from your Client about your working hours and breaks. Your Client is allowed to make a different roster just for you.
- 2. Your working hours will be determined in mutual consultation.
- 3. Your Employer and/or Client is entitled to change your working hours after you have started the activities.
- 4. If overtime is necessary according to your Employer and/or your Client, then you are required to work overtime.
- 5. In the Netherlands people normally arrive at work 15 minutes early.
- You get changed and have a cup of coffee or tea.

Article 11. Your leave days

- 1. You build up leave entitlements in accordance with the collective agreement. 16 2/3 hours for each full working month or a proportional part of this if you have worked less than a full month.
- 2. If you work less than 40 hours a week, your leave entitlements referred to in paragraph 1 will build up on a time-proportionate basis.
- 3. If you wish to take leave days, you must first discuss it with your immediate superior and ask permission from both your Client and your Employer.
- 4. If you work with a Client who applies a shutdown during any period or where all of the employees take their leave days at the same time, then you will also take your leave days in that period.
- 5. If you want to take leave, you must ask your Employer. You may not take leave unless your Employer has agreed that you take leave in that particular period.



- 6. You must coordinate your leave plans three (3) weeks in advance with your Client and your Employer, TPS B.V.
- To schedule your leave plans, we created a TPS paid/unpaid leave document where you can fill out the planning you want. Email this to our back office no later than three (3) weeks before your first leave day (see the document in your personal TPS environment).
- 7. The week preceding and the week following the 1st of January qualifies as a designated leave period and the Employee is obliged to take days off during this period. The same applies to the period of construction holidays and for the period of corporate closure, in which period Employee is also expected to plan his holidays. If the Employee's leave balance is insufficient to take holidays during the designated leave periods, the remaining days in these designated leave periods will qualify as unpaid leave.

Article 12. What to do when you fall ill

- 1. If you fall ill or have had an accident which prevents you from coming to work, let alone doing any work, then our special scenario will apply, and you must follow the rules laid down in our Sick Leave Policy (see Appendix 1).
- 2. Should you be unfit for work, the secondment agreement will not terminate immediately unless agreed otherwise.
- 3. Should you be unfit for work, the rules laid down in your collective agreement apply.
- 4. You give permission to whomever implements the supplementary health insurance or administration agreement and the UWV to use the administrative data associated with your sickness period(s), which are known to the UWV, if that should be necessary for any supplementary health insurance. This refers only to the administrative data required for establishing the entitlement, the amount, and the duration of the supplementary benefit during any sickness period(s) and for establishing the insurance premium.
- 5. In the event that any amount has been paid in error according to the supplementary health insurance, you declare and agree to pay back the excess amount or the amount paid in error immediately and upon the first reminder.
- 6. Following the rules established by the Employer you must inform your Employer in writing that you are ill, even if you fall ill within 4 weeks following the end of the secondment agreement and if at that time, you are not employed by another employer or do not receive unemployment benefits.

Article 13. Your pension

1. You will participate in the *Stichting Pensioenfonds voor Personeelsdiensten* (StiPP, Pension Fund for Employees in Personnel Services) as soon as you meet the applicable conditions. It is also possible that you will participate in another pension fund as soon as you meet the related conditions, for instance the pension fund for the construction industry.

Article 14. Rules of Conduct

- 1. It goes without saying that you will make every effort to avoid ending up in a situation in which your interests collide with those of the Employer and/or your Client.
- 2. The following rules apply at all times if you use a mobile phone, emails, or the internet for your work:
- You are not allowed to use your mobile phone for matters unrelated to work.
- You may not use email or the internet for private purposes. Should you receive messages unrelated to business, please ask the sender to stop sending them.
- During working hours, you may not:
- Visit or use email on so-called profile sites/social media such as Instagram, Facebook, LinkedIn, Twitter, Instagram, WhatsApp, or other friend networks;
- Visit sites that are of a pornographic, racist, discriminating, insulting, or offensive nature;



- View, download, or distribute pornographic, racist, discriminating, insulting, or offensive
- Visit sites that offer you unauthorised access to non-public resources on the internet;
- Without prior permission, purposely change or destroy information that you received via the internet:
- Transmit messages anonymously or under a fake name;
- Transmit or forward threatening, insulting, sexually coloured, racist, or discriminating messages:
- Transmit or forward chain mail;
- Harass people using company resources and/or property.
- Your Employer or Client may check your compliance with items a and b.
- As regards this article it must be noted that if the Client applies different rules, such rules always prevail over the rules in this Employee Handbook.
- 3. With respect to social media (such as Instagram, Facebook, LinkedIn, Twitter, Instagram, WhatsApp) you must observe the following rules:
- Make sure that you know what you are doing on social media, not only when using them for business purposes, but also in private. You are personally responsible for anything you place on any of the social media.
- You may not express negative comments (on social media) about your Employer, your Client, colleagues, and/or relations of your Employer - regardless of whether or not you do that in your
- You may not place anything on social media that could harm your Employer, your Client, colleagues, and/or relations of your Employer.
- You may not develop any activities on social media that are untrue, offensive, threatening, abusive, misleading, defamatory, obscene, libellous, discriminatory, or otherwise not okay.
- If you are in doubt about whether or not something you would like to post is okay, you can always consult with your Employer and/or Client.
- If you come across anything on social media that might be in conflict with the above or that could harm your Employer, your Client, colleagues, and/or relations of your Employer in any way, you must report it to your Employer as soon as possible.
- If you fail to comply with these items and/or the commonly applicable standards and values, your Employer will take action in accordance with the nature and seriousness of the offence. Such action involves measures under employment law and may include disciplinary action (e.g. suspension), a written warning, or termination of the employment agreement, either or not with immediate effect.
- 4. You may not:
- leave your workplace without permission from your superior;
- make private phone calls during working hours, regardless of whether or not you use your private phone to do so.

If you really need to make a private call, you must ask your superior, who may give permission on a case-by-case basis;

- engage or cooperate in any communication whatsoever relating to the Client without permission from your Client and your Employer;
- during working hours use any materials, computers, printers, tools, etc. that belong to your Employer or Client unless you have permission to do so;
- be in another place or department than your own workplace, unless your work requires you to be somewhere else:
- take breaks or have lunch in other than the designated areas;
- smoke outside your breaks and/or in other areas than those designated as smoking areas;
- take any of your Client's property outside the premises without prior written permission from your Client;
- take pictures, videos, or films in or on your Client's factories, offices, or terrain without prior written permission from your Client.



- As regards this article it must be noted that if the Client applies different rules, such rules always prevail over the rules in this Employee Handbook.

Article 15. How to deal with Confidential Information

- 1. Your Employer and your Client find it particularly important that their and their business relations' company-sensitive matters and/or confidential information are not disclosed to third parties. This concerns confidential information, i.e. information that is either designated as such or that you should understand is confidential. Sharing such information could harm your Employer or your Client, which is why we ask that you handle such information with care and keep it confidential.
- 2. You are not allowed to share confidential information and/or documents of your Employer. your Client, or their business relations with third parties. This also applies to any information that you have obtained from your Employer's or the Client's employees.
- 3. This duty of confidentiality continues after termination of your employment.
- 4. Should it be necessary to pass on confidential information to others for instance, the press nonetheless, then you must inform your Employer and/or your Client accordingly on time and ask your Employer and/or your Client for permission to do so.
- 5. Should your Client ask you to sign a separate non-disclosure agreement, then you are required to do so.

Article 16. About documents and company resources

1. You may never, in whatever way, keep documents and/or media carriers and/or company resources that belong to your Client and have been lent to you for the purpose of your work any longer than is required for your work. In the event of sickness and/or suspension, as well as at the end of your employment, you must return the items to your Client in a proper state on your last day at your Client's office.

Article 17. Intellectual property

- 1. The rights to all that you develop that is subject to copyright, trademark rights and patent rights, fall to your Client. The above also applies to publications and other works created and/or edited by you during your secondment to your Client. For the purpose of this article, it does not matter whether or not your creation or edition was produced during office hours.
- 2. If the work that you have performed in the Netherlands or abroad could lead to the creation of intellectual property rights, you must inform your Client accordingly. This also applies to inventions, computer programmes, work methods and presentations in the area of industrial design that have been co-created by you.
- 3. Insofar as intellectual property rights should vest in your Client according to law and/or contract, you must transfer these rights to the Client as soon as possible. This applies both in the Netherlands and elsewhere.
- 4. Your wages cover compensation for the fact that you are not entitled to any intellectual property rights and that, where necessary, you transfer the intellectual property to your Client. 5. If a conflict arises between you and your Client in respect of such intellectual and/or industrial property, then in principle your Client is the party holding title to the property, while you are the party that will have to provide proof to the contrary.
- 6. Insofar as possible under the law, you relinquish the moral rights provided in section 25 of the Dutch Copyright Act.
- 7. Should your Client ask you to sign an Intellectual Property Statement, then you are required to do so.



Article 18. Other employment or interests: secondary activities

- 1. During your employment contract you may not take on any paid or unpaid secondary work for your Client or third parties without prior written consent from your employer, nor may you directly or indirectly conduct any business for your own account or run your own company.
- 2. The prohibition to perform secondary activities for third parties referred to in article 1 applies only to activities that would create competition for or damage the honour and reputation of your Employer and/or the Client. Furthermore, you are not allowed to perform any secondary activities that could jeopardise your normal work.
- 3. The non-competition and/or non-dealing clause between you and your Employer/Client remain/remains in full force.

Article 19. Obligation of Identification

1. You have a statutory obligation to provide proof of identification. Under the Wet op de Identificatieplicht (Compulsory Identification Act), Inspectie Sociale Zaken en Werkgelegenheid (Social Affairs and Employment Inspectorate ('Inspectie SZW')), the Aliens Police, the *Uitvoeringsinstituut Werknemersverzekeringen* (Employee Insurance Agency ('UWV')), the tax authorities and other authorised bodies may conduct workplace checks. During such checks you need to be able to prove your identity by showing original and valid identification, such as your driving licence, passport, or national identity card. In the event of a workplace check by your Employer or one of their employees you must be able to show a valid passport or ID card.

Article 20. How your personal data is processed

- 1. Any personal data that you provide to your Employer will be treated confidentially. Within the scope of the Wet Bescherming Personsgegevens (Personal Data Protection Act, Wbp) and the General Data Protection Regulation (GDPR), you give your Employer permission to process that data, to disclose it internally within the company and to provide it to the Client and other third parties if that should be necessary for the formation and performance of the employment contract.
- 2. If applicable to you, you also consent to the processing of any information with respect to an indication as an occupationally disabled person. This may occur in the scope of the Wet op de (re)integratie arbeidsgehandicapten (Occupationally Disabled Persons (Re)eintegration Act) and section 29(b) of the Ziektewet (Sickness Benefits Act).

Article 21. If your personal situation changes

1. You must notify your Employer within five days of any changes in your personal situation that are important for your employment contract. Such changes may include a change of address, a change in your civil state as a result of living together or marriage, the birth of a child, and illness. If you have refugee status, you must be able to submit your residence status. Whatever the situation: if so asked, you must provide the supporting documents.

Article 22. Wet Meldplicht Datalekken (Data Leaks Reporting Obligation Act)

- 1. If you get access to your Client's systems (which is allowed only with your Client's permission) you have an obligation to observe the policies and all of the protocols of your Client's IT protection facilities.
- 2. If, on account of your work, you directly or indirectly have to process or obtain access to personal data, you are required to report any security leaks immediately to your Employer and/or your Client. You must provide your Employer and/or Client by phone or email with the full details of the incident as well as any additionally required information. You are required to lend full cooperation if your Employer and/or Client takes measures to limit or prevent these types of events.



Article 23. Penalty clause

1. If you violate article 5, 15, 16, 17, 18, 19, 21 and/or 22 of this Employee Handbook, you must pay your Employer a penalty of €2,500 for each violation. Such penalty is immediately due and payable - your Employer does not have to give you notice of default or any other prior statement. The penalty does not affect your Employer's other rights as regards the performance of your employment contract. This penalty clause departs explicitly from paragraphs 3 through 5 of section 7:650 DCC.

2. If your wages don't exceed the minimum wages applicable to you, then the above penalty clause does not apply. Instead, the following penalty clause applies in that case: if you violate article 5, 15, 16, 17, 18, 19, 21 and/or 22 of this Employee Handbook, you must pay your Employer a penalty for the benefit of the Event Committee. For each violation, the amount of the penalty will equal half a day's gross wages.

The penalty is immediately due and payable without any notice of default or other prior statement within the meaning of section 6:80 et seq. DCC being required. Instead of the penalty, the Employer may demand or enforce performance of the agreements or claims or rights arising from the law or the secondment agreement against the Employee, including in any case the right to performance of the secondment agreement and the right to claim damages based on the law in lieu of the penalty.

Article 24a. Company cars

Company car restrictions

Before using the company car the employee signs a company car contract. The company car is only intended for work-related distances. If the employee drives the company car for private purposes (above 9,5 kilometers per week, based on a fulltime employment of 40 hours and 52 weeks), then TPS is forced to take measures.

First you will get a warning.

The second and final warning you will receive a €150,00 fine, to be deducted from your salary.

The use of a company car is strictly regulated in the Netherlands. If you drive a company car for private purposes, then this car is treated as part of your income, which is taxed in Box 1. The normal regulations for an employee apply.

How much is the salary top-up (bijtelling) for your company car?

If an employee drives the company car for private purposes then a salary top-up (bijtelling) is applied to the employee. The top-up is a percentage of the company car's list price in the Netherlands and also relates to the vehicle's emissions. The percentage is a function of CO-2 emission of the car. The rate is set annually. For 2020, the top-up salary rates are: 22%. The salary top-up is derived from the vehicle's value. This value is determined by its list price in the Netherlands, including VAT and motor tax (BPM).

Exemption

No salary top-up (bijtelling) applies for a company car at the disposal of an employee if the car is being used privately for less than 500 km per year. TPS works with weekly contract, this means that the employee can use the following kilometers: 500 kilometers per year / 365 days per year X 7 days per week = 9,6 private kilometers per week. In principle, the car cannot be used for private purposes. The Dutch tax office requires detailed record-keeping for all journeys (both business and private) to qualify for the exemption.

TPS prohibits and enforces that a company car will not be used outside working time. Note that the tax office requires TPS takes adequate measures to prevent private use of the company car.

Company car - an income component



If the car is nevertheless used for private purposes, an additional tax liability is applied to the gross salary in accordance with the current taxation rules. Upwards of 500 km a year, calculated pro rata each week, a deduction will always take place for the remainder of the calendar year. After deduction for private use, the driver is still not allowed to use the car for private purposes. TPS is not required to make an addition to your wages if you can prove convincingly that your use of the car for private purposes does not exceed 500 km per calendar year. You can prove this is applicable:

- by providing your employer with a complete log of kilometers travelled. For each journey you must specify:
- the date:
- the initial and final milometer reading;
- the address of departure and the address of arrival. If you drive to a meeting from your place of work and back again, you should write down the addresses of arrival and departure for both the outbound journey and the return journey;
- the route you followed, if this is different from the most normal route;
- whether this is a private journey or a business journey;
- when have been provided with a company car and TPS has forbidden you in writing to use the company car for private purposes. TPS will sufficiently monitor your use of the company car and impose an appropriate sanction if the ban is not observed; after a second warning TPS has a power of attorney document. This means TPS is obliged to withhold money if the employee drives more than what is legally allowed.
- by means of a 'Statement of no private use of company car' in combination with a full kilometer log. This form can be downloaded from the website of the Tax Authorities (https://www.belastingdienst.nl).

Article 24b. Company cars / Carpooling policy

1. Dutch carpooling scheme as indicated by the Dutch tax authorities (Belastingdienst)

If you carpool, you can receive compensation from TPS. It makes a difference whether TPS organizes carpooling or whether you do it yourself and if TPS has a company car available for

If TPS organizes carpooling but has no TPS company car available for transport, then TPS may reimburse the driver a maximum amount per kilometre, including the additional kilometres. For a TPS employee this maximum amount then is €0,21(2023) euro for every work related kilometre that has been driven with the private car.

If you didn't receive TPS information for organized company car transport or carpooling scheme as appointed by TPS for your project then you may organize carpooling yourself, each employee can receive the same maximum allowance per kilometre. TPS may not reimburse the additional kilometres.

2. When does the TPS Carpooling scheme apply.

A. Applicable situation for the TPS Carpooling scheme.

TPS will organize transport itself, so in general, every employee will have transport arranged by TPS in the form of a TPS company car. TPS will appoint the driver and passengers. Starting from 01-01-2021, if TPS provides a company car and appoints you as a driver / passenger there will be no expenses involved for the relevant driver / passenger.

In the situation when there is a minimum of two employees who will live in the same house, who will also go to the same project and both travel with their private car, and TPS has no company car available then TPS may still apply this carpooling scheme for all relevant employees.



3. Appointment of driver(s) during a TPS Carpooling scheme.

Before the start of a project where the TPS Carpooling scheme applies, TPS will inform every relevant employee that the TPS Carpooling scheme is applicable via the TPS Project Boarding Pass. In addition, in the TPS Project Boarding Pass, the appointed driver during the Carpooling scheme shall be mentioned. In case TPS provides a company car and appoints a driver, this driver nor the included passengers will be compensated, neither have to pay for the company car. In case TPS doesn't have a company/rental car available, TPS can appoint a driver who will drive with a private car. Then for this driver the maximum amount of €0,19 euro for every work related kilometre that has been driven with the private car will be compensated after each week and will be compensated on top of the nett salary in the relevant pay-slip one week later.

4. Sick leave, holiday leave and/or end of contract during TPS Carpooling scheme. A. Sick leave during TPS Carpooling scheme

If the appointed driver is on sick leave, then TPS will adjust the Carpooling scheme and will appoint a new driver for the new Carpooling scheme. This will be communicated via e-mail or telephone. If the earlier appointed sick employee is back to normal health and can go back to work, then this employee is required to ride along with the actual appointed driver of the actual TPS Carpooling scheme.

B. Holiday leave during TPS Carpooling scheme

If the appointed driver is on holiday leave, then TPS will adjust the Carpooling scheme and will appoint a new driver for the new Carpooling scheme. This will be communicated via e-mail or telephone. If the earlier appointed employee returns from holiday and is returning to the same project and the same house, then this employee is required to ride along with the actual appointed driver of the actual TPS Carpooling scheme.

C. End of contract during TPS Carpooling scheme

If the appointed driver's contract has been terminated, then TPS will adjust the Carpooling scheme and will appoint a new driver for the new Carpooling scheme. This will be communicated via e-mail or telephone.

5. What if an appointed employee refuses to participate in a TPS Carpooling Scheme as a driver.

If a TPS employee refuses to participate in a TPS Carpooling scheme and he is appointed as a driver, then TPS will adjust the Carpooling scheme and will appoint a new driver for the new Carpooling scheme. Each employee that refuses to participate can use his/her private car for transport to the project but will <u>not</u> receive the maximum amount of €0.19 for every work related kilometre that has been driven.

6. Extra information regarding using your private car for work-related kilometers

- 1. TPS will not pay the employee the nett allowance of $\{0,21,(2023)\}$ for the work-related kilometers with a private car from home country to the TPS accommodation in the Netherlands, TPS will not pay either for the kilometers with a private car from the TPS accommodation to home country.
- 2. TPS will pay the employee the nett allowance of €0,21 (2023) for the work-related kilometers with a private car from TPS accommodation to the TPS office, and/or the municipal office and/or VCA Exam Location. In addition TPS will pay the employee the nett allowance of €0,21 (2023) for the work-related kilometers to a municipal office, to a work related and by TPS approved course location (VCA, etc) or to a location to collect/drop something and/or to perform TPS related work activities.
- 3. TPS will pay the employee the nett allowance of €0.21 (2023) for the work-related kilometers for commuting with approval from TPS for using the private car.



4. TPS will not pay the employee the nett allowance of €0,21 (2023) for the work-related kilometers for commuting without approval from TPS for using the private car.

5. TPS will pay the employee the nett allowance of €0,21 (2023) for the work-related kilometers for commuting with approval from TPS for using the private car for a maximum of 40 kilometers every single trip when the employee live in his/her own private housing accommodation. 6. TPS will pay the employee the nett allowance of €0,21 (2023) for the kilometers related to moving from a TPS accommodation to another TPS accommodation because of instructions of

TPS on the condition that there has been approval from TPS for using the private car.

Article 24c. Policy with respect to the use of company cars

- 1. If you get to use a TPS B.V. company car, the following rules apply:
- You drive carefully and make sure that you are an ambassador for TPS on the road. If you receive a traffic fine, you can incur an administration fee of at least €30 in administration costs (e.g. for rental cars, and also for TPS cars).
- You show respect and observe the applicable traffic rules.
- Smoking in the car is strictly forbidden.

If this rule is violated, the main driver will be fined at least €75, depending on the car cleaning costs.

- You keep the car clean inside and out.
- Upon return of the car to TPS or a car rental company you make sure that it is in a clean condition and that the tank is full.
- When changing cars it is your responsibility to check for any loss, damage, or defects and to report these within 24 hours.
- Any damage and/or defects must be reported immediately (including pictures, if possible) to the TPS operations department.
- The main driver is at all times responsible for the car and for compliance with the rules regarding (private) use.
- 2. If the car is not clean (inside or out) upon return or if the tank is not full, the related extra costs will be charged to the user.

3. Accidents

What to do in case of accidents:

- Notify TPS.
- In case the accident caused injuries or material damage, notify the police as soon as possible.
- Try to collect information: take down the names and addresses of everyone involved, including witnesses, and collect the information required on the claim form.
- Fill out the claim form (it is either in the car or available from TPS), sign it and send it to TPS.
 - If possible, have all the persons involved sign for agreement (even if there is no damage to the own vehicle).

Article 25. Business accommodation

1. These internal regulations apply to all the users of shared accommodation. Users are expected to be familiar with the contents of these internal regulations.

Instructions for use of shared accommodation

- 1. The accommodation must be kept clean, secure, and free (accessible at all times, and no obstacles at the entrance etc.) at all times. Any user violating this rule will be ordered by TPS to remedy the situation. TPS may engage professional third parties if it finds that the user has not cleaned the accommodation properly.
- 2. Smoking is forbidden in the accommodation.



3. Domestic waste must be brought to the designated areas at the designated times in the way TPS decides it should be. The user is responsible for bringing bulky waste and (small) chemical waste to the bulky waste depot. It is forbidden to discharge fats in the sewer or to place them in the waste in open containers.

Please check where you may leave this in your area.

In case of violation of the above, TPS will have the waste removed without any prior warning at the expense of the offender.

- 4. The user is not allowed to operate or manipulate common installations (such as thermostat or boiler) other than for their designated purpose.
- 5. Cars must be parked in the designated spaces (if any). It is forbidden to park cars etc. on public roads or pavements. Public roads must be accessible to emergency services and to other local residents at all times.
- 6. Offering short stays or lodging in the accommodation is not allowed.
- 7. It is forbidden to install items of any kind in the accommodation, such as air-conditioning or other installations and/or heaters (either or not electrical), bicycles or mopeds, audio or video recording equipment, shopping trolleys, etc.
- 8. It is forbidden to make any changes to the electrical system in an improper manner.
- 9. Between 22:00 at night and 8:00 in the morning any activities causing noise, such as the disturbing use of audio equipment, TVs, and other instruments, are forbidden.
- 10. Open fires are not allowed. On balconies only electric barbecues are permitted. Furthermore it is forbidden to install any fireplace for open fires.
- 11. The use of the accommodation contrary to morality or public order, including providing the opportunity to process and/or trade (soft) drugs and/or prostitution and/or gambling, is forbidden.
- 12. If you are staying at an Airbnb or the house of a partner, we expect you to heat the place sensibly, which means that when you go to work, you turn off the heater.

You also keep doors and windows closed to prevent unnecessary heat loss.

You may be charged for any excess/unreasonable consumption compared to what was agreed with the landlord.

- 13. Installing lighting, flags, advertising signs, antennas, satellite dishes and other equipment or items to or on the exterior walls or balustrades is forbidden.
- 14. It is forbidden to possess substances that cause a fire hazard, explosives, large quantities of fireworks, or other items that may endanger the safety of people and property in the accommodation.

TPS housing Coordination

- 1. All instructions of TPS personnel, related to house rules, must be followed.
- 2. Lost and found items, after verification with housemates, must be declared to a TPS office employee from the Project Coordination department.
- 3. TPS is not responsible for loss or theft of your belongings.
- 4. In the event of irregularities such as calamities, (suspected) violations of the house rules, or, housing certification period(s), TPS employees are authorized to enter the housing rooms without prior permission. When calling in the police, we can also grant police officers permission to enter the room.
- 5. If a curfew has been imposed, and you have left the house, TPS cannot be held liable for any fines and/or other damages.
- 6. Smoking in the house: If this rule (article 25,2) is violated, TPS will charge you €150,-for the extra cleaning costs and/or damage suffered.



- 7. Damage, loss or destruction of property of the TPS housing leads to immediate removal, liability and/or reporting to the police.
- 8. In case of ascertainment by TPS of violation of narcotic rules, by consuming, trading, keeping or carrying narcotics, TPS will contact the police and can proceed to removal.
- 9. In case of ascertainment of normal wear and tear, please report this to a TPS office employee from the Project Coordination department.
- 10. You must leave your bedroom clean and have daily maintenance done in the shared facilities during your stay. TPS office employees are entitled to do casual checks* of TPS housing for housing quality, certification and management, if a TPS office employee during a casual check finds out any anomalies, the TPS office employee is entitled to instruct the relevant resident(s).

*Casual checks will be executed by TPS office staff on a structural base. TPS office employees have the right to check all TPS housing areas for quality management, certification management and to verify if the actual resident lives by the TPS housing rules.

Safety

- 1. Users must close all the doors and windows when leaving the accommodation.
- 2. It is forbidden to adjust, block, remove or otherwise change the function of the safety provisions and/or safety signs in and around the building.
- 3. Users must inform TPS immediately of any defects or deficiencies in safety facilities in the building that they are aware of, whatever they are.
- 4. Users must at all times observe the safety instructions and rules that are detailed in the TPS Information Handbook, which is displayed in the hall.
- 5. Users must refrain from using the emergency facilities in any way, except in case of an emergency.

Violations, liability, power of attorney for litigation

- 1. In case of violations of the provisions of these internal regulations, TPS may warn the offender, setting them a time limit for remedying the offence at their own expense and risk.
- 2. TPS will determine the amount of any fines that may be imposed for violations of these regulations.
- 3. Users are liable for any damage and other loss suffered by TPS as a result of any violation of these regulations, even if no fine is imposed.
- 4. TPS has a power of attorney document at its disposal. Such power of attorney will be declared valid by TPS if handed over by TPS before the start.

Housing and tax benefits for TPS employees in the Netherlands **Section 1. Housing arrangements**

1.1 Housing accommodation notice

In the event that a TPS employee, who is currently utilizing TPS-provided housing, decides to arrange their own accommodation in the Netherlands, it is mandatory for the employee to provide TPS with a notice of one calendar month before transitioning to their own housing.

Section 2: Extraterritorial Tax Benefits

2.1 Lapse of Tax Benefits

Upon relocating to their personal accommodation in the Netherlands, the entitlement to extraterritorial tax benefits for both the TPS employee and employer will generally cease.

2.2 Exceptional Circumstances for Tax Benefit Maintenance



However, under exceptional circumstances, it is possible to maintain and increase the extraterritorial tax benefits to a maximum of €50.00 net extra per week. To be eligible for this benefit, the following conditions must be met:

A. Demonstrable Personal Double Housing Costs

The employee must be able to demonstrate that they bear personal costs for housing both in the Netherlands and their home country.

B. Round Trip Rotations

The employee must undertake round trip rotations between the Netherlands and their home country, totalling a minimum of 5000 km every 13-15 weeks of work.

C. Non-Resident Family Members

The employee's social situation must not be rooted in the Netherlands, indicating that their partner, spouse, or parents reside in the employee's home country.

Section 3: Commuting to Work

3.1 Employee's Own Housing Address

If a TPS employee commutes to work from their own housing address in the Netherlands, they shall be solely responsible for arranging and covering their transportation to and from work.

3.2 Company Car Provision

TPS may provide the employee with a company car for commuting purposes, but a fee of €75.00 per week will be charged to the employee for this service. The company car can solely be utilized for work-related kilometers and will be supplied along with a company credit card for fuel expenses.

3.3 Reimbursement for Own Car Usage

In the event that the employee chooses to use their own car for commuting, they shall be eligible for a reimbursement of €0.21 net per kilometer, limited to a maximum of 40 kilometers one way.

Note: It is essential for TPS employees to comply with the guidelines mentioned above to ensure adherence to labor laws and tax regulations in the Netherlands. Failure to meet the specified conditions may result in the withdrawal of tax benefits or other legal implications. For further inquiries, employees are encouraged to seek advice from the HR department or legal experts.

Article 26. Company tools

The Employer provides the Employee with tools for the following positions:

- Electrician
- Panel builder
- Service Mechanic
- Carpenter

The tools remain the property of the Employer and may be reclaimed by the Employer at any time.

Rules regarding tools

- 1. An Employee who gets to use company tools also receives a user agreement (tool list) as an addition to their employment contract.
- 2. In principle, the user agreement is entered into for the duration of the employment contract. Such period will be reconsidered if the situation so requires.
- 3. When the Employee goes on leave, they must return the complete set of tools properly to the designated place at TPS head office. In consultation and with approval of TPS this is either the TPS company car or the company accommodation next to the office.



- 4. The Employee is not allowed to rent or sell the tools to third parties. The Employee is the person with ultimate responsibility.
- 5. Lending the tools to colleagues is allowed but they remain your responsibility. If lending out tools results in damage due to loss, theft, or improper maintenance or use caused by negligence or actions from third parties, an amount will be deducted from your next salary.

The user agreement ends:

- 1. upon termination of the employment contract between the Employer and the Employee for whatever reason:
- 2. if the Employee does not handle company tools with care. In that case, the Employer may terminate the user agreement with immediate effect and is entitled to compensation;
- 3. in case of a serious offence or crime committed by the Employee, at the Employer's discretion.

Modification/termination of the user agreement

- 1. The Employer reserves the right to modify this user agreement at any time and unilaterally.
- 2. Any situation not provided for in these internal regulations will be resolved between the Employer and the Employee in proper consultation.
- 3. This agreement is governed by Dutch law.

Article 27. Disciplinary action

- 1. Your Employer remains entitled at all times to demand payment of any fines that have arisen under these regulations. Furthermore, if you fail to comply with any part of this Employee Handbook or violate any rule provided in your secondment agreement or any other applicable instructions, your Employer may take the following action:
- issue a reprimand;
- suspend you (if necessary without pay);
- change your position, if necessary with reduced pay;
- dismiss you (either or not instantly).
- 2. In determining the action, your Employer will consider the specific circumstances of the case and the seriousness of your offence.
- 3. If you are suspended, action may be taken during the suspension period to initiate the procedure leading to your dismissal.
- 4. If your Employer decides that an investigation is necessary to determine the facts prior to taking disciplinary action, you may be suspended on full pay pending the outcome of the investigation. If your Employer then decides to initiate a dismissal procedure, they may either extend your suspension with full pay or suspend you without pay until the end of the employment.
- 5. Improper behaviour towards your Client may be an urgent reason for ending your assignment and may be considered termination for cause by your Employer.

Article 28. And finally ...

- 1. Any situation not provided for in this Employee Handbook will be decided independently and unilaterally by the Employer (in consultation with the Client).
- 2. Any changes that you request in relation to your position, working hours, or other terms of employment or working conditions will be assessed in the scope of the triangular relationship between you, your Employer, and the Client. This means that any such change can be granted only if it does not interfere with your Employer's and your Client's business interests.
- 3. This Employee Handbook was originally drawn up in Dutch and has been translated. In case of any discrepancy between the Dutch version and the translated version, the Dutch version shall prevail.



Appendix 1: Our sick leave policy

Article 1. Reporting sick

If you fall ill or become unfit for work, you must notify both your superior and your Employer of your sickness absence as soon as possible but in any case no later than 15 minutes before the start of your normal working day. You must notify to your Client and TPS of your sickness absence no later than 15 minutes prior to the start of the work.

You do this by phone or via WhatsApp or SMS if there is no answer.

In principle, you have to report your sickness absence personally. Only if you are unable to do so, you may ask someone else to call on your behalf. If you fall ill at work, you report this personally to your immediate superior and to TPS B.V. before stopping work and going home.

When reporting your sickness absence, you must indicate how long you expect to be ill and where you will be during your illness (see article 2 below), and provide the phone number where you can be reached as well as the address and phone number of your doctor. If relevant, you also provide the phone number of the attending specialist. If you are admitted to a hospital or a clinic, you also indicate how long you expect to be there.

If it is already known that you will be admitted to a hospital or a clinic, then please report this as soon as possible.

Article 2. Your address during your illness

When reporting your sickness absence, you must provide the address where you will be treated if it is different from the address that your Employer has on record. If you are abroad, you must provide the address abroad. If the address where you are being treated changes during your sick leave, you must immediately notify your Employer by telephone (e.g. in case of admission to a hospital or clinic). You must confirm such notification by email to TPS B.V. within 24 hours.

Article 3. Stay abroad

If you are abroad – for instance, on holiday – and become unfit for work, you must report this as described in article 1. If you are unable to attend the surgery of the Dutch occupational health and safety service ('Arbodienst'), then you must submit a medical certificate stating your inability to travel issued by an attending physician to your Employer as soon as possible (in any case immediately upon your return in the Netherlands).

If you have to stay abroad longer because of your illness or incapacity for work, then you must send the occupational health and safety service and your Employer a medical certificate stating your inability to travel every two weeks. In any case you must send such certificate at the first request of your Employer's occupational health and safety service. You send the certificate to timesheet@tps-levert.nl unless the occupational health and safety service gives you an exemption.

You must report to your immediate superior without delay upon your return in the Netherlands. If you are still unable to resume work, you must report to the occupational health and safety service physician at your Employer's first request and cooperate in a medical exam performed by the physician to establish whether or not you were, in fact, unfit for work during your stay abroad.

Article 4. Stay at home

You must stay at home from 8:30 to 12:00 in the morning and from 13.30 to 17.00 in the afternoon until the occupational health and safety service inspector has been able to visit you, or when you have been able to attend the surgery of the occupational health and safety service physician. Until the moment when the inspector has called to see you, you may leave the house only to visit a doctor or, for instance, a physiotherapist for any medical treatment prescribed by your attending physician. If as a result you are not at home when the occupational health and safety service inspector calls, you must follow the written instructions left by them in your



mailbox. You must ensure that the occupational health and safety service inspector knows the address where you are being treated or your home address and that they can call there for inspection. If necessary, you must inform your Employer of the measures you have taken in this respect, so that they may pass on such information to the occupational health and safety service inspector. Your Employer and/or the occupational health and safety service may give you an exemption with respect to these rules. Following the first visit of the occupational health and safety service inspector or your first visit to the occupational health and safety service physician, you must follow the instructions given by either of them. You may depart from these instructions in order to pay a visit to the attending physician or, for instance, because you resume work.

Make sure that you have an ID card to hand so that you can prove your identity if so requested. The occupational health and safety service inspector will show you their ID card at your request.

Article 5. Visiting the surgery

As soon as the occupational health and safety service or your Employer asks that you visit the occupational health and safety service physician or any specialist appointed by them, you must do so. If you have good reason not to do so (for instance because you are unable to get out of bed), you must inform your Employer about this.

The occupational health and safety service then decides whether the reason is acceptable and whether the inspection/consultation can take place in another way or at another time. If you cannot visit the occupational health and safety service physician because of a scheduled appointment with another physician, you must inform the occupational health and safety service immediately.

You may request an appointment with the occupational health and safety service physician if you have good reason to do so.

If later on, the occupational health and safety service physician establishes that there was no good reason, the costs of the appointment will be at your expense and will be deducted from

If you doubt the occupational health and safety service physician's advice, you may ask them to contact another occupational physician for a second opinion.

After consultation with you, the physician who issued the advice will contact another occupational physician unless there are convincing arguments not to do so.

The occupational health and safety service physician is required to share any such convincing arguments with you. The occupational physician to be contacted does not work at or for the same occupational health and safety service or company or institution as the physician who issued the initial advice to the Employee.

The occupational health and safety service physician has a complaints procedure in place. A copy of this procedure can be found on the website of the occupational health and safety service.

Article 6. Make sure that you can recover properly

You may not do anything that could threaten your own recovery. This includes things like sports, work in and around the house, going to festivals, and work in general. If you believe that certain work or activities does/do not interfere with your recovery, you must discuss this with the occupational health and safety service physician and ask their permission.

After consultation with the occupational health and safety service physician you will do everything you can to improve your recovery, so that you can start work again as soon as possible.

Article 7. Stay in touch with your Employer

During the entire incapacity for work you must keep your Employer and the occupational health and safety service informed about the status of your illness or incapacity for work.

Article 8. Recovered?



You tell your Employer when you are likely to resume work. Of course you indeed go back to work as soon as you are able to do so.

If your Employer's occupational health and safety service believes that you can resume work in full or in part and you disagree with them, you must inform your Employer of this without delay. At the same time, you inform the occupational health and safety service physician of your objections during your next visit or request an expert opinion from the UWV.

Article 9. Information

At their request or at your initiative you inform your Employer immediately of all the facts and circumstances of which you may reasonably know that they could affect continued payment of your wages during your illness or incapacity for work.

If the information involves medical data, you need only pass this on to the occupational health and safety service physician, who is bound by professional secrecy and will respect your privacy.

Article 10. Second opinion

If so requested by your Employer, you will cooperate in an investigation by an expert as meant in section 7:629a(1) DCC to obtain a so-called second opinion about your capacity or incapacity for work.

Article 11. Violation

If you violate the inspection rules, then based on the provisions of section 7:629(6) DCC your Employer is entitled to suspend payment of your wages until they have established that you are entitled to continued payment of wages, or payment of your wages is stopped.

If you disagree with such suspended payment of wages, you may bring an action with the subdistrict court to recover your wages.

In that case you must be able to produce a statement from an expert appointed by the UWV (second opinion) that you are unable to perform the agreed or other suitable work (see section 7:629a DCC).

Should you violate any of these rules, your Employer is entitled to take further action against you. This includes dismissal.

Appendix 2: Our Sick leave Procedure in short

1.**Timely Reporting:**

It is essential for employees to report any sickness or inability to work to their responsible recruiter and their supervisor as soon as possible, before 08:00 am. This can be done through a phone call, or whatsapp.

If you feel better again, it is important that you notify your recruiter preferably the day before you are expected to go to work, or utmost the day you are going to work. Our administration department can then close your sickness hours.

2. **48-Hour Window:**

If an employee fails to report their sickness within 48 hours of the absence, and it is subsequently discovered that the employee was indeed unwell and unable to work during this period, sickness pay will be suspended for the corresponding period of absence.

Important Note:

The purpose of this procedure is to encourage timely reporting of sickness absences and promote transparency in the employment relationship. Proper communication ensures that employees receive the appropriate support, and the company can efficiently manage absences. Please be aware that failure to follow this procedure will result in the immediate suspension of sickness pay for the corresponding period of absence.