

INDEPENDENT PROFESSIONAL MASTER AGREEMENT

THE UNDERSIGNED

the private company with limited liability Oyster Coast B.V. , in this matter trading under the name of Source MSP, with its registered office in Culemborg and its principal place of business in (2132 JH) Hoofddorp at Polarisavenue 33, registered with the Chamber of Commerce under number 34097836, duly represented by J.A. Kolff (Source);

and

the <Company type + name>, with its registered office in <Adres + Postal Code + residence + Country> , registered with the Chamber of Commerce under number <Number>, VAT-number: <VAT Number>, duly represented by <Title + full name>, hereinafter to be referred to as: "the Contractor";

hereinafter also jointly referred to as the Parties and each of them separately as the Party.

WHEREAS:

- Atos Select is an online marketplace for the recording and exchanging of documents and contracts for the temporary assignment with ATOS, performed via ATOS's MSP program. In this environment, Contractors can efficiently and safely complete the handling of their hiring contract and the delivery of the documents required for the assignment.
- Source wishes to offer the Contractor the opportunity to use Atos Select and the Contractor wishes to use Atos Select;
- The Parties wish to lay down the conditions under which this will take place in this agreement, including its appendices (the Agreement).

HAVE AGREED AS FOLLOWS:

1. NATURE OF THE AGREEMENT

- 1.1. The Contract and Source hereby agree that the Contractor uses Atos Select under the conditions as evidenced from this Agreement in general and the general terms and conditions (atos.select.hr/register).
- 1.2. If the Contractor wishes to use the additional services known under the name "Premium", the Contractor must make this known via Atos Select, failing which the Contractor is considered to have chosen the "Basic" option of Source Select.

2. AGREEMENT CONCLUDED WITH AN INTERMEDIARY BY A SELF-EMPLOYED WORKER WITHOUT EMPLOYEES

- 2.1. If Source, after using Atos Select or otherwise, grants the Contractor the assignment to perform the work ("the Assignment"), Source and the Contractor will enter into a written agreement concluded with an intermediary by a self-employed worker without employees on the basis of the model approved by the Tax and Customs Administration on 8 June 2016 that is registered with the Tax and Customs Administration under number 90616.9094.1.0 (*the Agreement Concluded with an Intermediary*). A copy of this Agreement Concluded with an Intermediary is included as annex 1 to this Agreement (atos.select.hr/register).

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- 2.2. The Parties acknowledge that the model Agreement Concluded with an Intermediary will have to be modified for each Assignment to reflect the conditions agreed by Source with its client. To that end, the Parties will negotiate in good faith about the contents of the Agreement Concluded with an Intermediary to be concluded by them. The starting principles will include:
- Any specific conditions set by Source's client will also apply to the Agreement Concluded with an Intermediary and, for that purpose, will be included in the 'client-specific conditions' as part of the Sub-agreement
 - The provisions as described in Articles 2.1, 2.2, 2.3, 4 and 6.5 of the model Agreement Concluded with an Intermediary will not be modified.
- 2.3. The Contractor undertakes vis-à-vis Source to observe any procedures in force at Source's client in respect of invoicing, including the approval of hours worked, at all times.
3. PRIORITY
- 3.1. If there is a conflict between the provisions of the documents referred to below, the provisions in the first documents prevail over the later documents, on the understanding that the client-specific provisions will prevail over the general provisions:
- the Sub-agreement (including the client-specific conditions);
 - the Agreement Concluded with an Intermediary;
 - this Agreement.
- 3.2. Any deviations from the articles stated in Article 2.2 at the last dash will not apply, irrespective of the document in which they are included.
4. CONFIDENTIALITY
- 4.1. The Contractor will treat the contents of this Agreement and all information in respect of this Agreement or related matters, including the negotiations which led to this Agreement, in strict confidence and will not disclose that information to third parties.
5. GENERAL PROVISIONS
- 5.1. Changes and/or additions to this Agreement are only valid insofar as these have been agreed in writing between the Parties.



ANNEX 1

INDEPENDENT PROFESSIONAL AGREEMENT WITH AN INTERMEDIARY

THE UNDERSIGNED

the private company with limited liability Oyster Coast B.V. , in this matter trading under the name of Source MSP, with its registered office in Culemborg and its principal place of business in (2132 JH) Hoofddorp at Polarisavenue 33, registered with the Chamber of Commerce under number 34097836, duly represented by J.A. Kolff (Source);

and

(the Contractor);

Source and the Supplier are hereinafter also jointly referred to as the Parties and each of them separately as the Party.

AGREE AS FOLLOWS:

- Source deploys professionals, for the benefit of performing work in the area of the development of projects for its Clients;
- The Contractor is willing to temporarily make the knowledge and experience he/she has in the areas desired by Source available to Source's client(s);
- Source wishes to use the Contractor's services;
- The Contractor as such is capable and willing to perform the work, which is performed at or for the benefit of one of Source's clients;
- The Parties wish to contract each other exclusively on the basis of a contract for services as specified in Section 7:400 et seq. of the Dutch Civil Code;
- The Parties explicitly do not intend to enter into an employment contract as specified in Section 7:610 et seq. and 7:690 et seq. of the Dutch Civil Code;
- The Parties expressly wish to prevent the applicability of the notional employment relationship contracted via an intermediary¹
- The Parties can choose to exclude the notional employment relationship of homeworkers or individuals deemed equivalent to someone in a position of employment and, for that purpose, to draw up and sign this agreement before payment takes place;
- The Parties wish to record in this contract the conditions which govern how the Contractor carries out the work.
- The Parties also wish to lay down the following, among other things, in a Subagreement:
 - The project description;
 - The rate;
 - The duration and scope of the Subagreement;
 - Source's client.
- This agreement is based on the model agreement assessed and approved by the Dutch Tax and Customs Administration on 8 June 2016 under number 90616.9094.1.0.



HAVE AGREED AS FOLLOWS:

1. THE ASSIGNMENT

- 1.1. The Contractor undertakes to perform the work for the duration of the Subagreement, as described in the Subagreement forming part of this agreement (the Assignment).

2. ACCEPTANCE AND GENERAL CONDITIONS OF THE ASSIGNMENT

- 2.1. The Contractor accepts the assignment referred to in the Subagreement and therefore accepts full responsibility for the correct execution of the agreed work..
- 2.2. The Contractor will observe the generally accepted rules of conduct and decency, and will comply with the rules and obligations imposed on the Client by any (government) authority. The Contractor will organise his/her work independently and will perform the work ensuing from the Assignment independently. The Contractor will carry out the agreed work at his/her own discretion and without supervision or leadership from the Source and/or its Client. Source and/or its Client can give directions and instructions regarding the intended goal or result of the Assignment, insofar as this does not affect the manner of performing the Assignment. Insofar as is required for the performance of the Assignment, coordination with Source and/or its Client will take place in the case of cooperation with others, so that this will proceed optimally. If necessary for the works, the Contractor will comply with the working hours at Source or its Client.
- 2.3. Source and its Client expressly accept that the Contractor will also carry out work for other clients.
- 2.4. The Contractor ensures that Source can determine the Contractor's identity prior to the start of the work. Source checks the Contractor's educational details by having him/her show diplomas and certifications regarding study programmes attended. Source will also check whether the Contractor has the required permits and that the Contractor complies with the applicable statutory requirements to perform the work for Source's Client. All of the above is in accordance with the applicable statutory regulations. Source has the right to request the documents showed, and these must be submitted within three (3) working days.
- 2.5. The Contractor ensures that a certificate of conduct (VOG) is submitted to Source before commencing the work, which certificate has not been issued by the competent authorities earlier than six (6) months before commencement of the work. The costs for this certificate are at the expense of the Contractor, unless the Contractor uses Source's premium services, in which case the costs for the VOG are at the expense of Source. If the Contractor uses Source's premium services, this will be laid down in the Subagreement.

3. LIABILITY / DAMAGE

- 3.1. The Contractor is liable for any damage caused by the Contractor or caused by third parties engaged by the Contractor which is suffered by Source, or by third parties, in the performance of the works relating to this agreement. The Contractor is also liable for any damage suffered by Source as a result of the Contractor's non-compliance or inadequate compliance with the obligations relating to this agreement and the Subagreement.
- 3.2. Source does not accept liability for and the Contractor will indemnify Source against any claim brought against Source in respect of illness, injury and/or death of the third party/parties engaged by the Contractor and/or loss of and/or damage to the property of third party/parties engaged by the Contractor or of the Contractor himself/herself, unless the claim is obviously the result of an act or omission on the part of Source itself.
- 3.3. Source must compensate the Contractor for all damage that cannot be attributed to the Contractor and that the Contractor suffers in connection with the performance of the assignment as a result of the manifestation of the particular danger linked to the assignment

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and exceeding the risks, implied by the nature of the performance of the Contractor's profession.

- 3.4. The Contractor indemnifies Source and Source's Client against all claims of third parties, connected to and ensuing from the performance of work under this Agreement by the Contractor or the Contractor's replacement.
- 3.5. In the division of liability between Source and the Contractor, the standards of reasonableness and fairness and the limitations of liability commonly used in the industry must be observed.

4. PREVENTION OF A NOTIONAL EMPLOYMENT RELATIONSHIP CONTRACTED VIA AN INTERMEDIARY

- 4.1. Source and the Contractor wish to prevent the applicability of the notional employment relationship contracted via an intermediary. For that reason, it is important that the Contractor performs the work in the execution of a business or in the independent execution of a profession. Source may reasonably assume (evidentiary presumption) that this is the case if Source, in addition to this agreement, records:

- the Contractor's registration with the Chamber of Commerce;
- the Contractor's VAT number; and
- the Contractor's liability vis-à-vis Source and Source's Client (Article 3 and 9);
- a non-compete and/or non-solicitation clause which does not unreasonably limit the Contractor in securing or performing assignments for other clients (Article 2.3,);
- the risk of non-payment by Source's Client. These provisions have been included in this agreement (Article 7).

- 4.2. The evidentiary presumption referred to in the first paragraph of this article does not apply if the Contractor mainly works for Source based on (successive) assignments of a longer (total) duration than is customary in view of the nature of the work.

5. TERMINATION

- 5.1. The Parties are authorised to terminate this agreement early, without stating reasons and with due observance of a notice period of 25 calendar days for Source and 30 calendar days for the Contractor. Termination must be submitted in writing. The notice period described above commences on the day of written termination.
- 5.2. Each Party is entitled to terminate this agreement in whole or in part, with immediate effect and without judicial intervention, if:
 - the other party has failed in the performance of its obligations under this agreement; or
 - the other party has filed a winding-up petition, a suspension of payment or applied for applicability of the Debt Restructuring (Natural Persons) Act, or these have been filed or applied for the other party, or the other party is wound up;
- 5.3. Source is entitled to terminate this agreement in whole or in part, with immediate effect and without judicial intervention, if:
 - The Contractor for any reason whatsoever (including illness longer than 4 weeks) is unable to perform the assignment;
 - The Contractor cannot meet his/her obligations under this agreement;
 - The Contractor, due to his/her own actions, does not satisfy the knowledge, experience or expertise he/she has indicated, at the discretion of Source's Client;
 - The agreement between Source's Client and Source, pursuant to which this agreement was created, ends for any reason whatsoever.
- 5.4. Source is authorised to terminate the agreement by sending a written statement addressed to the Contractor if the Contractor has tried to influence or has influenced the creation of the

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agreement by offering or providing (or arranging to offer or provide) a personal advantage to one or more employees of Source or Source's Client or to any other person who has any sort of relationship with Source and who was involved in the creation of the agreement.

6. RATES

- 6.1. The rate that the Contractor can charge Source has been laid down in the Subagreement forming part of this agreement. Unless otherwise indicated, this rate is an all-in rate, which includes accommodation expenses, travel expenses and other costs. Unless otherwise indicated, this rate applies to all hours incurred, irrespective of at what time the work was performed.
- 6.2. During the period the Contractor is not able to perform the assignment, for any reason whatsoever (such as illness or holiday), Source does not owe a fee.
- 6.3. If Source's Client fails to comply with the payment obligations to Source or fails to comply with them in full, and the Contractor can be blamed for this, the Contractor is to that extent also not entitled to payment of the rate and must issue a refund if and insofar as the Contractor has received funds or has had funds credited to his/her account.
- 6.4. The Contractor cannot charge Source for the time and expenses incurred by the Contractor for taking courses, training programmes etc. that are required for the proper performance of the assignment.
- 6.5. If Source's Client's tools are required for the performance of the assignment, Source's Client will charge the associated costs to the Contractor. Source will not make tools available.

7. TIME SHEETS, INVOICING AND PAYMENT

- 7.1. The Contractor will submit a time sheet to Source each month, signed for approval by the project leader of Source's Client. If the time sheet has not been signed by an authorised project leader of Source's Client or if the regularity or accuracy of the time sheet is contested, Source will not accept the accompanying invoice for processing.
- 7.2. If it transpires at a later point in time that an invoice sent in by the Contractor was irregular or inaccurate, the Contractor is obliged to refund any amounts received in excess at Source's first demand.
- 7.3. The Contractor will send invoices within two (2) months after the end of the month to which the work relates, by means of an invoice drawn up by the Contractor including a time sheet that has been signed for approval. If Source has not received the Contractor's invoice within these two (2) months, and as a result of the passage of time the Client no longer has to pay out the invoiced hours by law and also does not pay them out to Source, Source is no longer obliged to pay the Contractor's invoice. Source will ensure payment of the invoice, unless it is not approved.
- 7.4. If the Contractor uses Source's premium services, the Contractor's invoice will be paid thirty (30) days after the date of receiving the invoice. If the Contractor uses the Client's premium services, the Contractor's invoice will be paid on the fourth day after Source has received payment of the invoice from Source's Client. Source's accounts are decisive, unless the Contractor provides evidence to the contrary. Source's Client's payment term is included in the assignment-specific conditions for Source's client in question.
- 7.5. If there is a situation of force majeure at Source's Client, as a result of which the Contractor cannot perform work at Source's Client, Source can extend the payment term by 30 days.

8. TAXES AND NATIONAL INSURANCE CONTRIBUTIONS

- 8.1. This agreement is intended as a contract for services as described in Section 7:400 et seq. of the Dutch Civil Code. The Client will therefore not withhold income tax nor national insurance contributions from the fees payable in the context of this agreement, nor make payment of such amounts.

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- 8.2. If Source and/or its Client are at any time confronted (for example pursuant to an actual or notional employment relationship) with one or more (additional) tax assessments for payroll tax or national insurance contributions in connection with this agreement, the Contractor will indemnify the Parties for any claims in this matter. The related amounts will then be paid or repaid to the Contractor at Source's first request.
- 8.3. The rate referred to in Article 6 includes any payroll taxes and national insurance contributions.
- 8.4. If the situation as referred to in Article 8.2 takes place, the Contractor – if possible together with Source's Client and/or Source – is authorised to contest the opinion of the Tax and Customs Administration regarding the alleged obligation to withhold before having to pay.
- 8.5. Article 8.3 and 8.4 apply accordingly if the Contractor at any time claims or alleges that the employment relationship between him/her and Source or its Client qualifies as an actual and/or notional employment relationship.

9. LIABILITY

- 9.1.1. In case of a failure in the performance of a Party or a wrongful act, this Party will compensate the other Party for the ensuing damage up to a maximum of € 500,000 per event, where a consecutive series of events is considered to be one event.
- 9.1.2. If the damage is caused as a result of viruses or other defects installed in the software by the Contractor, or if the Contractor has infringed the rights of third parties, the Contractor will compensate the ensuing damage up to a maximum of EUR 1,000,000 per event, where a consecutive series of events is considered to be one event. The limitations of liability included in the previous paragraphs do not apply if the damage is a result of intent or gross negligence.
- 9.1.3. If the Contractor owes a penalty and he/she has committed a breach, Source's authority to demand performance and/or compensation will continue to exist at all times. The amount of the damage will be reduced by the penalty amount.
- 9.1.4. In all cases in which Source's Client and/or Source makes items available to the Contractor, the Contractor is liable for all damage caused to those items, including damage caused by fire and theft.
- 9.2. The Contractor indemnifies Source against all claims of third parties, ensuing from damage the Contractor has caused during the work for the benefit of Source and its Client.
- 9.3. If the Contractor uses Source's basic services, the Contractor will take out proper professional and business liability insurance which covers the Contractor's liability ensuing from the Agreement. Source has a group liability insurance. If the Contractor uses Source's premium services, these are sufficiently covered for the liability as referred to in this Article 9 by means of the participation in Source's group insurance, the premium costs of which are included in the costs of the premium services. The Subagreement will include what type of services the Contractor has chosen. The minimum insured amounts require for an assignment will be laid down in the Assignment-Specific Conditions or in the Subagreement.

10. CONFIDENTIALITY

- 10.1. The Contractor undertakes to maintain complete confidentiality in respect of all details regarding Source, Source's Client(s) and the assignment, which he/she has become aware of while performing the assignment.
- 10.2. Without Source's prior written consent, the Contractor will not give publicity to the trade names of Source and/or Source's Client and/or the existence of the Agreement in any way.
- 10.3. The Contractor undertakes to sign any non-disclosure agreement of Source's Client immediately, for which purpose the Contractor will enter into a Subagreement with Source. An original, signed copy of this agreement must be submitted to Source. If Source's Client and then Source have shown that the provisions of the non-disclosure agreement have not been complied with or has determined that the Contractor has not complied with the obligations referred to in this article, Source is entitled to claim compensation at law for the damage

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actually incurred. The non-disclosure agreement applies until 1 year after termination of the work for the benefit of Source and its Client.

11. OTHER OBLIGATIONS

- 11.1. The Parties will inform each other as soon as possible if any changes in the mutual relationship or in relationship with Source's Client threaten to take place.
- 11.2. Source's Client has the exclusive right of ownership to whatever the Contractor creates to implement the assignment. Insofar as the law provides that this right of ownership accrues to the Contractor, the Contractor hereby transfers this right to Source's Client, with the Contractor also waiving any right to compensation for this.
- 11.3. If, after concluding this agreement, Source's Client imposes further conditions on Source in respect of the intellectual property rights, it will also make these known to the Contractor and those further conditions will from that moment also apply between Source and the Contractor.
- 11.4. The Contractor warrants that he/she does not infringe intellectual property rights of third parties when performing his/her work. The Contractor indemnifies Source and Source's Client against all claims of third parties that ensue from any (alleged) infringement of the rights referred to in Article 11, paragraph 4 and will compensate Source and/or Source's client(s) for all costs and damage that are the direct or indirect result of the (alleged) infringement, including costs of legal aid.
- 11.5. If, in connection with these third-party rights, it becomes prohibited to use the Contractor's creations, the Contractor will ensure that an equivalent replacement for what he/she has created is realised, or that he/she acquires the rights to the intellectual property, or that he/she takes back the work created in exchange for repayment of what Source and/or Source's Client has paid for.
- 11.6. A director and major shareholder who holds shares in a private company with limited liability must submit an audit opinion no later than 6 weeks after each quarter (i.e. no later than on the 15th of the month of May, August, November and February). The audit opinion must be drawn up in accordance with the guidelines of ISAE 3000 Assurance engagements other than audits or reviews of historical financial information (so-called recipients' statement). The statement must be signed by a registered accountant (RA) or certified accounting consultant (AA) registered with an accounting firm known to the Netherlands Institute of Chartered Accountants (NBA). If no or an incorrect audit opinion is provided, the Client will suspend payment of the invoice (or invoices) until the Client receives the (correct) audit opinion.

12. GENERAL PROVISIONS

- 12.1. Changes and/or additions to this agreement are only valid insofar as these have been agreed in writing between the Parties.
- 12.2. This Agreement is subject to Section 7:400 et seq. of the Dutch Civil Code, insofar as not deviated from in this Agreement.
- 12.3. Op deze Overeenkomst is Artikel 7:400 en verder van het Burgerlijk Wetboek van toepassing, voor zover daarvan in deze Overeenkomst niet is afgeweken.
- 12.4. If the Contractor fails to issue the document/statement referred to in this agreement or in the Subagreement (for example: non-disclosure agreement, screening, diplomas) within the indicated term, Source is authorised to suspend all payments to the Contractor in accordance with the Agreement. If the Contractor has not provided the documents within fifteen (15) working days after expiry of the term indicated, Source is authorised to terminate the agreement immediately and without judicial intervention.
- 12.5. The Subagreement forms an integral part of this agreement.



¹ articles 2a Implementation Order on payroll tax 1965 and article 3 Decree on the case law of 24 December 1986, Stb. 1986, 655).

² Articles 2b and 2c Implementation Decree on Wage Tax 1965 and Articles 1 and 5 Decree on cases in which an employment relationship is regarded as employment (Decree of 24 December 1986, Bulletin of Acts and Decrees 1986, 655).

