A) PREFACE

These Terms and Conditions govern the provision of services by Liée and set out the basis upon which we accept instructions, perform services, invoice clients and manage our professional relationship with clients.

Our objective is to provide professional, commercially practical and internationally compliant human resources, recruitment, outsourcing, Employer of Record (“EOR”), payroll, workforce management, training and advisory services in a cost-effective and efficient manner.

By accessing our website, requesting services, accepting a proposal, issuing a purchase order, signing an engagement letter, continuing to instruct us following receipt of these Terms, or otherwise engaging our services, the Client agrees to be bound by these Terms and Conditions.

These Terms should be read together with any applicable:

- Proposal;
- Statement of Work (“SOW”);
- Service Level Agreement (“SLA”);
- Engagement Letter;
- Purchase Order; and/or
- Other contractual document issued by Liée.

In the event of conflict between these Terms and any signed engagement-specific agreement, the signed engagement-specific agreement shall prevail solely to the extent of the inconsistency.

B) DEFINITIONS AND INTERPRETATION

In these Terms:

“Liée”, “we”, “our” or “us”

means, depending on the contracting entity identified in the applicable Engagement Letter, Proposal, Invoice or Contract:

- **Liée Sarl**, a company incorporated in Côte d’Ivoire under RCCM No. CI-ABJ-03-2018-M-33860 / previous RCCM CI-ABJ-03-2018-B13-10345; or
- **Liée Sarl (Pty) Ltd**, a private company incorporated in South Africa under registration number 2025/084776/07; or
- **Liée B.V.**, a private limited liability company incorporated in the Netherlands under KVK number 99874318,

together with their respective affiliates, subsidiaries, officers, directors, employees, consultants, subcontractors, representatives and authorised partners.

“Client”, “you” or “your”

means the individual, company, organisation, institution or entity purchasing or receiving Services from Liée.

“Services”

means the services to be delivered by Liée including but not limited to:

- Human resources consultancy;
- Recruitment and executive search;
- Payroll administration;
- Employer of Record (EOR) services;
- Staffing and labour outsourcing;
- Workforce management;
- Immigration and mobility support;
- Occupational health coordination;
- HR compliance services;
- Employee relations support;
- HR systems implementation support;
- Training and coaching;
- Advisory services;

- International workforce solutions; and
- Any ancillary or related services.

“Agreement”

means these Terms together with any applicable Proposal, SLA, Engagement Letter, SOW, Purchase Order or other contractual document.

“Affiliate”

means any entity directly or indirectly controlling, controlled by or under common control with Liée.

“Confidential Information”

means all proprietary, commercial, technical, financial, operational or personal information disclosed by one party to the other.

C) GROUP STRUCTURE AND DELIVERY MODEL

The Client acknowledges and agrees that Liée operates as an international group structure.

Liée may perform the Services through:

- any affiliate entity;
- subcontractor;
- consultant;
- payroll provider;
- occupational health provider;
- immigration specialist;
- legal/compliance advisor;
- technology provider;
- local representative; or
- strategic partner,

where operationally, legally or commercially appropriate.

Liée reserves the right to allocate or transfer operational delivery responsibilities among its group entities or approved partners without affecting the validity of the Agreement.

D) COMMENCEMENT OF SERVICES

The Agreement shall commence on:

- signature by both parties;
- written confirmation of instruction;
- issuance of a Purchase Order;
- payment of a deposit;
- commencement of work; or
- continued instruction following receipt of these Terms,

whichever occurs first.

E) AUTHORITY TO INSTRUCT

Unless otherwise advised in writing, Liée shall be entitled to accept instructions from any person reasonably believed to possess authority to act on behalf of the Client.

Instructions may be given:

- orally;
- electronically;
- by email;
- through collaboration platforms;
- through messaging applications; or
- through authorised representatives.

F) SCOPE OF SERVICES

Liée shall perform the Services:

- with reasonable skill, care and diligence;

- in accordance with generally accepted professional standards;
- subject to applicable laws and regulations; and
- based on information provided by the Client.

Unless expressly agreed otherwise:

- all dates and timelines are estimates only;
- all deliverables are based on information made available by the Client;
- Liée does not guarantee any specific commercial, legal, hiring or operational outcome.

G) CLIENT RESPONSIBILITIES

The Client shall:

- provide accurate and complete information;
- cooperate reasonably with Liée;
- provide access to systems, facilities and personnel where required;
- comply with applicable laws and regulations;
- obtain required internal approvals;
- make payments when due;
- ensure lawful use of any deliverables or advice provided.

The Client remains solely responsible for:

- final hiring decisions;
- employment decisions;
- disciplinary actions;
- remuneration decisions;
- employee terminations;
- tax decisions;
- regulatory filings;
- workplace implementation decisions,

unless otherwise expressly agreed under a separate Employer of Record arrangement.

H) EMPLOYER OF RECORD (EOR) AND STAFFING SERVICES

Where Liée provides Employer of Record, staffing, labour outsourcing or worker secondment services:

- the precise allocation of employer responsibilities shall be governed by the applicable service agreement;
- the Client shall remain responsible for operational supervision and workplace management unless otherwise agreed;
- the Client shall comply with all workplace safety obligations;
- the Client shall not directly engage or solicit workers supplied by Liée during the engagement period and for twelve (12) months thereafter without prior written agreement.

Liée reserves the right to refuse or suspend placement services where:

- compliance risks arise;
- sanctions concerns exist;
- immigration irregularities are identified; or
- workplace conditions are unsafe or unlawful.

I) TRAINING AND ADVISORY SERVICES

Training and advisory services are intended for general informational and operational purposes only.

Liée is not a law firm and does not provide regulated legal services unless expressly stated otherwise through qualified external legal counsel.

Clients are encouraged to seek independent legal, tax or regulatory advice where appropriate.

J) COMMUNICATIONS

Our preferred method of communication is electronic communication.

Unless otherwise agreed:

- communications may occur by email, virtual meeting platforms, messaging applications or collaboration systems;
- business hours are generally Monday to Friday, 09:00 to 17:00 local time of the servicing office, excluding public holidays.

K) FEES AND CHARGES

Fees shall be calculated:

- as set out in the applicable Proposal or Engagement Letter;
- on a time and materials basis;
- per employee;
- per contractor;
- per payroll cycle;
- per assignment; or
- according to other agreed commercial models.

Unless expressly stated otherwise:

- all fees exclude VAT, withholding taxes, sales taxes or similar statutory charges;
- third-party costs are separately chargeable;
- international banking charges are payable by the Client;
- exchange rate fluctuations may be passed through where applicable.

Invoices may be issued in:

- EUR;
- USD;
- XOF;
- ZAR; or

- other agreed currencies.

Additional fees may apply where:

- scope changes occur;
- delays are caused by the Client;
- additional compliance requirements arise;
- urgent work is requested;
- authorities impose additional obligations;
- third-party supplier costs increase.

L) BILLING AND PAYMENT TERMS

Unless otherwise agreed in writing:

- invoices are payable within fourteen (14) calendar days;
- deposits or advance payments may be required;
- recurring services may be invoiced monthly in advance.

Failure to make payment when due may result in:

- suspension of services;
- withholding of deliverables;
- termination of the Agreement;
- legal recovery proceedings.

Late payments may incur:

- interest at 6% per annum above applicable benchmark rates or the maximum rate permitted by law;
- administrative recovery charges;
- legal and collection costs.

M) CONFIDENTIALITY

Each party shall:

- maintain strict confidentiality over Confidential Information;
- use Confidential Information solely for purposes of the Agreement;
- restrict disclosure to authorised personnel and advisors.

This obligation shall not apply where disclosure:

- is required by law;
- is required by regulatory authorities;
- concerns information already publicly available through no fault of the receiving party.

N) DATA PROTECTION AND PRIVACY

The parties agree to comply with all applicable data protection and privacy laws, including where applicable:

- the EU General Data Protection Regulation (“GDPR”);
- the South African Protection of Personal Information Act (“POPIA”);
- Côte d’Ivoire data protection regulations; and
- any other applicable privacy legislation.

Where Liée processes personal data on behalf of the Client:

- the Client shall generally act as data controller;
- Liée shall generally act as data processor unless otherwise agreed.

International data transfers may occur where operationally necessary. The parties agree to implement reasonable safeguards required by applicable law.

Liée may use secure third-party systems, cloud platforms and international service providers in connection with delivery of Services.

O) INTELLECTUAL PROPERTY

All intellectual property rights in:

- methodologies;
- templates;
- frameworks;
- reports;

- HR tools;
- training materials;
- payroll systems;
- operational processes;
- presentations;
- software configurations; and
- deliverables,

shall remain the property of Liée unless otherwise expressly agreed in writing.

The Client receives a non-exclusive licence to use deliverables solely for their intended internal business purposes.

P) ELECTRONIC SYSTEMS AND CYBERSECURITY

The parties acknowledge the risks associated with electronic communications and cloud-based systems.

While reasonable cybersecurity measures shall be implemented, Liée does not warrant that electronic communications or systems will be entirely secure, uninterrupted or virus-free.

Q) COMPLIANCE, SANCTIONS AND ETHICS

The Client represents and warrants that it shall comply with:

- anti-bribery laws;
- anti-corruption laws;
- anti-money laundering laws;
- international sanctions laws;
- labour laws; and
- applicable tax and regulatory obligations.

Liée reserves the right to:

- conduct compliance and KYC checks;
- request supporting documentation;
- decline or terminate engagements presenting unacceptable legal, ethical or reputational risks.

R) LIMITATION OF LIABILITY

To the fullest extent permitted by law:

- neither party shall be liable for indirect, consequential or special damages;
- neither party shall be liable for loss of profits, goodwill, anticipated savings or reputational harm.

Liée's total aggregate liability arising from the Services shall not exceed the total fees paid by the Client for the specific Services giving rise to the claim during the preceding twelve (12) months.

Nothing in this Agreement excludes liability for:

- fraud;
- wilful misconduct;
- death or personal injury caused by negligence where exclusion is prohibited by law.

S) FORCE MAJEURE

Neither party shall be liable for failure or delay caused by events beyond reasonable control, including:

- natural disasters;
- pandemics;
- labour disputes;
- civil unrest;
- governmental actions;
- cyber incidents;
- infrastructure failures;
- war;
- sanctions;
- transportation disruptions.

T) TERMINATION

Either party may terminate the Agreement:

- by written notice;
- in accordance with the applicable engagement terms;
- immediately for material breach;
- immediately for non-payment;
- immediately for unlawful conduct or compliance concerns.

Unless otherwise agreed:

- consultancy services require thirty (30) days written notice;
- training cancellations are subject to cancellation charges based on notice period;
- accrued fees and expenses remain payable upon termination.

U) NON-SOLICITATION

During the engagement and for twelve (12) months thereafter, neither party shall knowingly solicit for employment any employee or consultant directly involved in the Services without prior written consent.

V) DISPUTE RESOLUTION

The parties shall attempt in good faith to resolve disputes amicably through negotiation before commencing formal proceedings.

Where appropriate, the parties may mutually agree to mediation or arbitration.

W) GOVERNING LAW AND JURISDICTION

Unless otherwise agreed in writing, the governing law shall depend on the contracting Liée entity:

- Liée Sarl → Laws of Côte d'Ivoire;
- Liée Sarl (Pty) Ltd → Laws of South Africa;
- Liée B.V. → Laws of the Netherlands.

The courts of the relevant jurisdiction shall have exclusive jurisdiction unless the parties agree otherwise.

X) WEBSITE DISCLAIMER

Information contained on Liée's website:

- is provided for general informational purposes only;
- does not constitute legal, tax or regulatory advice;
- may be updated without notice.

Liée does not guarantee uninterrupted website availability or accuracy of third-party content.

Y) GENERAL PROVISIONS

These Terms constitute the entire agreement between the parties unless superseded by a signed agreement.

If any provision is found unenforceable, the remaining provisions shall remain valid and enforceable.

No failure or delay in enforcing rights shall constitute waiver.

The Client may not assign rights or obligations without prior written consent from Liée.

Electronic signatures, scanned signatures and digitally accepted documents shall be deemed valid and enforceable.

Z) CONTACT DETAILS

For any questions regarding these Terms and Conditions, clients may contact the relevant Liée entity identified in the applicable engagement documentation.

Version 1.0

Effective Date: 1 May 2026

Last Updated: 24 May 2026