

For more information about the scheme and how it is applied, please contact the Travel & Company Cars manager in the Compensation & Benefits department (tel. 4225) or the leasing company's employee desk.

The leasing company that manages the leases for DAF in the Netherlands is:

Alphabet Nederland B.V. Takkebijsters 59 PO Box 6890 4802 HW Breda

Alphabet Belgium Ingberthoeveweg 6 2630 Aartselaar

Telephone: +32 (0)3 459 58 46 Website: www.alphabet.be

Alphabet – My lease car. App is available in the App Store and from Google Play.

Alphabet Nederland employee desk

Enquiries about a new lease car Telephone: +31 (0)76 5793940 Email: DAF@alphabet.com

Website: www.alphabet.com/en-gb

MyAlphabet: https://fleetagent.alphabet.com

Enquiries about a current lease car Telephone: +31 (0)76 5793000 Email: driverdesk-nl@alphabet.com Website: www.alphabet.com/en-gb

MyAlphabet: https://fleetagent.alphabet.com

Alphabet 24-hour assistance Telephone:

+31 (0)76 5711711

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1. Alphabet Nederland

The leasing company offers a number of services with regard to the lease car and the driver. These services include administration, arranging vehicle tax, insurance, damage handling, overseeing maintenance and repair, providing a replacement car and fuel administration.

Employees of DAF Trucks NV can reach the leasing company at +31 (0)76-5793940

The option menu is as follows:

•	Breakdown (ANWB Assistance)	Option 1
•	Report damage	Option 2
•	Enquiries about the current lease car, such as fuel card, maintenance etc.	Option 3
•	Pool management	Option 4
•	Quote/order a new lease car	Option 5

Every employee using a lease car is expected to familiarise themselves with the terms of the applicable car lease scheme and to act in accordance with these terms and conditions.

2. Eligibility criteria

An employee is eligible to use a lease car if they meet one of the following criteria:

- a. The provision of a lease car is for practical purposes (guideline: the number of kilometres to be driven for business is at least 30,000 kilometres per year)
- b. The provision of a lease car forms part of the conditions of employment.

They are issued subject to the approval of the relevant Board member, the HR Manager and the HR Officer.

3. Standard lease amounts and categories

Employees with Dutch employment contracts

The lease category includes an all-inclusive standard price per month, including the cost of financing, insurance, tax, repair/maintenance, fuel and charging pole, based on realistic consumption. Indexation of the standard lease amount will be determined by the Executive Board. The current lease standards can be consulted on DAFweb or obtained from the leasing company. Employees should calculate a car in MyAlphabet NL.

Belgian employees with Dutch contracts

A Belgian employee with a Dutch DAF contract must calculate a car in accordance with the standard values in force in Westerlo. The employee chooses a car in MyAlphabet BE that fits within the current lease category. The employee then requests a quote for the car in question from a dealer in Belgium. Alphabet NL converts this offer back into a lease rate, to determine the tax value in the Netherlands, which is necessary for the Tax and Customs Administration in the Netherlands. If this is appropriate within the Dutch lease standard, the Travel & Company Cars Manager instructs Alphabet Belgium to order the car.

Undershooting the standard lease amount

If an employee orders a car with a lease rate that is at least 10% lower than the standard lease amount for the category in question, the private contribution for the category below that will be applicable.

As of 1 September 2024, the following lease amounts will apply:

DAF Eindhoven - Dutch amounts (including VAT and fuel)

Lease category	Standard (p/mth)	Individual contribution (p/mth)
A. Salary scale 45 and above	€ 1,635.00	€ 307.67
B. Salary scale 43/44	€ 1,462.00	€ 278.47
C. Salary scale 42	€ 1,338.00	€ 224.25
D. Salary scale 16/17 and 41	€ 1,160.00	€ 138.67
E. Role-related	€ 1,089.00	€ 110.50

DAF Westerlo — Belgian amounts (excluding VAT and fuel)

Lease category	Standard (p/mth)		
B. Salary scale 43/44	€	€ 278.47	
C. Salary scale 42	€	€ 224.25	
D. Salary scale 16/17 and 41	€	€ 138.67	
E. Role-related	€	€ 110.50	

4. Lease car ordering process

Employees participating in the car lease scheme should proceed as follows to order a new car:

- Complete the DAF Trucks NV car lease allocation application form (SF 5932) and, via the HR Manager, have it signed by the HR Officer;
- 2. Send the allocation form to Compensation & Benefits (C&B): DAFEHV.DAFHRCandBlease@daftrucks.com
- 3. On the basis of the allocation form, employees will be given access to My Alphabet,
- 4. The standard amounts for the relevant categories are automatically loaded in My Alphabet;
- 5. When choosing a car, the periodic private contribution and any additional private contributions are shown in My Alphabet. The employee agrees to the car they calculated and the DAF car leasing scheme:
- 6. The quote is then approved by the Travel & Company Cars Manager, after which the order is placed by the leasing company.

Pre-delivery car

If the employee drives a pre-delivery car pending delivery of the first lease car, the periodic fixed private contribution will be deducted for this pre-delivery car.

A tax deduction based on the tax value of the car and the applicable taxable benefit rate will also be made. Any excess of the standard lease amount will not be charged. It is possible that a pre-delivery car will be required for use during the probationary period of a new employee; in that case, the employee be only permitted to choose and order the lease car once the probationary period is complete.

Pool car

If, at the request of the Travel & Company Cars Manager, the employee is offered the option to drive a pool car, no periodic fixed private contributions will be deducted for this pool car and any possible excess of the standard lease payment will not be charged. The tax deduction will be made based on the tax value of the car and the applicable taxable benefit rate (without subtracting the initial private contribution). The Travel & Company Cars Manager will monitor to ensure that an appropriate offer is made.

In case of temporary assignment (< two years) a pool car or rental car is provided. In this case, it is not possible to calculate a car yourself.

5. Choice of car and contract term

Employees can choose from the following makes:

AUDI	BMW	CITROEN	DS	FORD	HYUNDAI
KIA	LEXUS	MAZDA	OPEL	PEUGEOT	SEAT
SKODA	TESLA	TOYOTA	VOLKSWAGEN		

Employees can choose from all models offered by these brands, except three-door cars, coupés, convertibles, vans and minibuses. Cars must be ordered in a common colour, both the interior and the exterior.

The lease cars are provided on the basis of an optimum term of use. For DAF, the lease rate is based on a term of five years with a maximum mileage of 30,000 km per year.

Lease cars are replaced after five years, or once the car has driven 180,000 km (petrol and electric) or 200,000 km (diesel)

Employees will be informed by the leasing company about the replacement before the end of the contract.

If an employee continues to drive the lease car, either on their own initiative or because the new lease car is delivered later, the initial private contribution will be maintained.

If the lease contract is terminated prematurely at an employee's request (e.g. prior purchase of new car), the employee in question will be responsible for the cost of early termination of the contract. These costs will be deducted from their salary.

Employees are restricted to DAF's designated dealers when ordering a new car, as stated by the leasing company. All selected dealers have been officially authorised by the importer.

An order for the purchase of a car can only be placed by the leasing company. The employer and the leasing company bear no responsibility for additional agreements, conditions etc. arranged directly by an employee with a dealer/garage.

Retirement

In the event of an approaching retirement, the best option for ordering a new lease car will be considered in consultation with the employee:

- o (Early) retirement within one year after calculating car -> extend current car
- (Early) retirement within one to three years after calculating car -> jointly determine optimal term
- (Early) retirement more than three years after calculating car -> order car in accordance with the regular scheme

In the event of impending retirement, the employer has the option to offer a pool car or rental car and not to authorise an order for a new lease car. Ultimately, the employer will determine the actual term of the car.

6. Electric driving

Full EV/hybrid cars

The standards applied to Full EV include charging costs.

Charging cable and charging point

There is no obligation to install a home charging point, but if an employee chooses a full electric car, the charging cable is a mandatory accessory. If this is not included in the price of the full electric car, it will be included in the standard calculation or the employee will have to purchase the charging cable themselves.

If an employee wishes to install a charging point at home, the employee will be responsible for the subscription fee, the standard installation costs and the purchase costs. These costs are included in the standard rate and the lease contract. The employee is then obliged to make maximum use of the home charging point. The employee is reimbursed for the costs of home charging by Eneco E-mobility. The employee will be responsible for any additional construction costs for a home charging point that are not included in the standard installation package.

If a home charging point has to be retrofitted, the costs will be borne by the employee. Where the installation of a home charging point is not possible, a public charging point must be used. The energy advance in the standard budget is based on the average public charging rate.

The employee will be provided with an Eneco charging pass for home and public charging of the full electric vehicle.

Charging points in the event of house move, end of lease or early termination of employment If an employee moves house at their own initiative, the home charging point must be moved or removed and/or a new home charging point must be installed (costs to be paid by the employee).

The home charging point becomes the property of the employee at the end of the lease contract and the charging point will not be removed in this situation. If removal of the home charging point is required, the employee will pay the costs of the removal. The employee can contact Eneco E-Mobility directly for this purpose.

If an employee terminates their employment contract with the employer prematurely at their own initiative, the home charging point will not be removed. The remaining investment costs will be settled with the employee. The home charging point becomes the property of the employee and the home charging point will not be removed in this situation.

If removal of the home charging point is required, the employee will pay the costs of the removal. The employee can contact Eneco E-Mobility directly for this purpose.

Insurance of and damage to the home charging point

Any damage to the home charging point must be reported to the Alphabet service desk within 24 hours. The cost of damage to the home charging point that is installed on an employee's private property will be reclaimed from the employee.

Add-on mobility

When starting a new electric car lease, there is the option for add-on mobility.

If the driver selects this option when calculating the car, it is possible to change cars temporarily from time to time, for example for a holiday or when you need a little more space. A fixed amount is reserved in the lease rate each month. The balance of these reserved amounts is always viewable via MyAlphabet. At the time the other car is requested, Alphabet will charge the cost of this car against the balance of the monthly reserved amounts.

There are four amounts to choose from. For example, when choosing Budget A (49 EUR p/m, you drive a large family car like a Ford-C Max for two weeks a year).

The taxable benefit is converted to the 'temporary car' for the duration of the change. This means that the lease car cannot be driven, even by members of the employee's household. The lease car must be returned to security at the main gate, with a fully completed and signed declaration. The fixed and any other private contributions from the initial lease car will remain unchanged during the change-over period.

If you want to have a second car at your disposal during your holiday, there is the option of renting a car from Alphabet. This can be requested via the fleet manager, with the rental car costs being offset against salary.

If your balance is insufficient when requesting a 'temporary car', you must obtain approval from the fleet manager.

A negative balance will be offset against the driver's salary at the end of the lease period or at an earlier point at which the employee leaves the company, in compliance with the tax regulations. Remaining add-on mobility balance expires with the termination of the lease or departure from the company.

An employee cannot make use of add-on mobility if they have a 'no private use' statement provided by the tax authorities.

For more information about add-on mobility and the applicable rates, visit the Alphabet website at: https://www.alphabet.com/en-gb

7. Fuel choice

Annual number of kilometres driven	Fuel type threshold	Type of contract		
Not applicable	Electric	Department or lease car		
< 50,000	Petrol/hybrid	Department or lease car		
> 50,000	Diesel	Approval by Travel & Company Cars Manager		

Depending on the category and the expected number of kilometres driven, the employer will determine the ultimate type of fuel in consultation with the leasing company. This is influenced by developments in the cost of road tax and fuel. If it is more economical, the Travel & Company Cars Manager, in consultation with the leasing company, may deviate from the above table.

The employer reserves the right to compare the number of kilometres driven given with the average number of kilometres driven by the employee in previous years.

Fuel card

	Refuelling in the Netherlands	Refuelling abroad	Charging in the Netherlands	Charging abroad	Submitting a claim online	Costs/ month
MultiTankcard	Yes	No	No	No	Yes	€ 2.12
MTC/DKV	Yes	Yes	No	No	Yes	€ 4.17
Alph/Eneco combi card	Yes	No	Yes	Yes	Yes	€ 4.00
Eneco charging key	No	No	Yes	Yes	No	€ 4.00

The leasing company will provide a national fuel card (MultiTankcard) with the lease car.

An international fuel card will only be provided to employees who frequently (> ten times a year) drive abroad for business purposes. Interim requests for foreign fuel cards will only be granted in the event of a change in position and an associated increase in the frequency of business travel. The cost of the fuel card will be included in the driver's leasing rate.

If the employee also uses the lease car privately and does not possess an international fuel card, costs incurred for refuelling abroad may be claimed as expenses.

If an employee unexpectedly needs to refuel/charge at a station that is not affiliated to the MultiTankcard organisation, they must pay for this themselves. The amount can be submitted in a claim to the leasing company via the MultiTankcard app.

MTC.

Employees may only use the card to pay for refuelling. The employer reserves the right to deduct other payments made with the card from the employee's salary.

Employees are forbidden from refuelling with special fuel types. The MultiTankcard excludes the use of special fuel types (premium fuels such as Shell V-Power, BP Ultimate). It is not permitted to use the card to claim for costs on toll roads and/or vehicle washing. The car must be washed entirely at your own expense, with the exception of department cars.

Tolls paid out in connection with business travel must be paid with the company and/or a private credit card and claimed via Concur, the Travel and Expenses tool within DAF.

Tolls paid out in connection with private travel must be paid privately and may not be claimed as expenses.

Refuelling with the fuel card

Affiliated fuel stations read the data from the MultiTankcard magnetic strip and link it to the fuel data, such as the type, quantity and amount of fuel. The employee identifies themselves by entering the secret PIN code. which they will be given on receipt of the fuel card.

Important: The employee must clearly state the number of kilometres driven when they stop to refuel. This is important for the reports that the leasing company provides to DAF Trucks.

As the fuel card is a payment method, it must always be stored carefully. The card and PIN must also be stored separately. Loss of the PIN code card will have financial consequences for the employee involved.

If an employee is using a replacement car, they do not have to state the number of kilometres driven. In this case, the car registration number of the replacement car will be requested by the system.

8. Fixed private contributions

The lease car is primarily intended for practical business traffic. The car may also be used by the employee for commuting and private use. DAF Trucks charges a fixed private contribution for this purpose.

The fixed private contribution is deducted from the employee's salary at regular intervals. The applicable VAT is included in the private contribution paid by the employee to the employer. The private contribution must still be paid even in the event of incapacity for work.

The employee's fixed private contribution that currently applies is displayed when a quote is created in My Alphabet.

The private contribution will lapse temporarily if the employee accepts an offer from the Travel & Company Cars Manager to temporarily select a pool car and to leave the current lease contract.

9. Additional private contribution

Employees may choose a car for which the lease amount is higher than the standard lease amount* for their category. The employee in question will pay the associated costs in full. The difference between the spent lease amount and the standard lease amount per month will be deducted as an additional private contribution from the periodic salary and is determined at the point at which the employee orders the car in My Alphabet. The additional private contribution is fixed for the duration of the lease contract.

* Expats are not permitted to exceed the standard lease amount.

The applicable standard lease amount may be exceeded by a maximum of 20%. The employee must agree, when ordering the lease car in My Alphabet, to having the amount by which the lease exceeds the standard lease amount deducted from their periodic salary.

If an employee terminates their employment contract with the employer at their own initiative, they must pay the remaining additional private contributions outlined in the contract immediately. In this situation, the employer reserves the right to offset these additional private contributions against the remaining term by deducting them from outstanding (salary) payments.

Once an employee has opted for a car with an additional contribution, they cannot switch from private to purely business use during the term.

10. Interim change of lease category

In the event of an interim change of lease category, for example in the event of promotion, the lease rate expended is compared to the new standard lease rate. The fixed private contribution of the new category will be applied and any adjustment of the additional private contribution will apply. This is always done to the benefit of the employee.

11. 'No Private Use' Statement

If the employee decides not to drive the lease car privately (no more than 500 km per year), they must submit a 'no private use' statement provided by the tax authorities. The fixed private contribution will lapse in the case of a 'no private use' statement.

In the case of a 'no private use' statement, it will not be permitted to exceed the standard lease amount. This also means that the employer cannot accept any 'no private use' statement if an employee owes an additional contribution.

If an employee has a 'no private use' statement and decides to withdraw it in an ongoing calendar year, this will have financial consequences for the employee. The tax authorities will charge the employee the taxable treatment retroactively for the calendar year in question. This is entirely at the expense of the employee and cannot be claimed as an expense from the employer. Even when changing cars during the calendar year, any withdrawal of the 'no private use' statement will always have tax consequences for the entire calendar year.

Any tax implications for employees resulting from their participation in this lease car scheme are fully at the employee's expense and risk.

More information about the tax implications of participating in the lease car scheme can be obtained from the leasing company's employee desk and at Belastingdienst.nl.

12. Working part-time

If an employee is working or going to work part-time, the following rules apply:

- If working hours ≥ 80%;
 No adjustment to the standard lease amount and no adjustment of the fixed and additional private contribution
- If working hours < 80%;
 Adjustment of the standard lease amount pro rata and adjustment of the fixed and additional private contribution pro rata

For example:

Standard lease amount at 100% working hours € 1,160.00 Standard lease amount at 80% working hours € 928.00 Fixed private contribution at 100% working hours € 138.67 Fixed private contribution at 80% working hours € 110.94

13. Lease car safety options

The following safety options are mandatory:

- a. ABS;
- b. Air conditioning;
- c. Winter tyres;
- d. Installation of an alarm system if the vehicle is considered vulnerable to theft or break-in.

14. General use

Employees are required to use their car properly and carefully, in accordance with government regulations and legislation, and with the operating and maintenance regulations they have been provided. In addition to the obligations listed below, the employee must keep the car in good condition, perform minor maintenance and, where necessary, have the car repaired promptly.

Passenger cars must undergo the statutory, compulsory, periodic inspection (APK) three years after their registration date. Employees will follow the instructions to be given by the employer, and/or leasing company.

Use of the car for racing, performance driving, teaching, skill testing etc. is not permitted.

Employees are expressly not permitted to dispose of, pawn, pledge, rent or sublease the car, to transport people in return for payment, or to allow the car to be driven by other persons. This does not apply to family members or staff employed by the same employer, provided that a valid driving licence is provided and any such use is only occasional.

Employees must allow the employer to inspect the car on request.

The employer reserves the right to reclaim the car if an employee repeatedly refuses to act in accordance with the instructions provided and in compliance with this scheme. This also applies to the purchase of fuel for the car. These purchases must be made in such a way that records are accurate and verifiable (e.g. correct fuel details and correct number of kilometres driven).

15. Utilisation and other costs of car use

All costs for services and supplies resulting from the use of the lease car, with the exception of the costs listed below, will be borne by the leasing company. The employee must follow up on these services and supplies (e.g. repairs and maintenance) to be carried out in accordance with the leasing company's procedures. The employee will be liable for the costs of:

- a. Storage;
- b. Costs and other similar charges relating to private use;
- c. Washing and polishing the car, both interior and exterior;
- d. Tolls in connection with personal travel. Tolls in connection with business travel can be claimed through Concur.
- e. Parking fines
- f. Any other fines resulting from violations, including traffic violations, such as speeding and roadside assistance and recovery;
- g. All costs resulting from demonstrably improper and/or irresponsible use or improper maintenance or the absence of necessary periodic maintenance and for which the employer is held liable will be recovered from the employee;
- h. The costs passed on by the leasing company to DAF Trucks in connection with premature termination of the lease contract, if this premature termination is caused by the employee voluntarily leaving their employment;
- i. Costs arising from the use of the car under the influence of alcoholic beverages or of medicines, which are not covered by the insurer, and/or costs due to the seizure of the vehicle.
- j. Additional subscriptions for online services;
- k. Costs for removal and/or relocation of a home charging station.

Any costs related to the use of the car that are paid by the employee but are to be borne by the leasing company may be claimed by the employee from the leasing company.

Traffic offences

Fines for traffic offences will be sent to the employee via email at their business email account and will be borne by the employee. Costs resulting from late payment will be charged to the employee and deducted from the next salary payment. The employee has no recourse to object to this. Traffic offences incurred abroad and/or directly charged to the employer will also be deducted from the salary.

16. Replacement car and assistance

Employees will arrange their car's servicing to minimise the need for a replacement car. The employer is entitled to charge the costs of replacement transport to the employee if, for example, replacement transport is used unnecessarily or excessively.

In the event of scheduled or unscheduled maintenance operations and repairs in the Netherlands that cannot be performed within 24 hours, employees may obtain a replacement car. This is made available by the leasing company. Once the lease car has been repaired, the replacement car must be returned.

Belgian lease car drivers in the Netherlands should pay the invoices for any maintenance themselves and then submit the invoice to DAF.

Alphabet 24-hour assistance

Have you suffered damage that has affected the roadworthiness of your car, breakdown, theft or other emergency, at home or abroad? Then call Alphabet Assistance on **phone number +31 (0)76 5711711** You can also report damage and find contact information in the Alphabet app.

17. Insurance and damage

The driver is insured against statutory liability and vehicle damage. In the event of damage, employees undertake to drive the car to a bodyshop selected by the leasing company.

In the event of damage to the lease car, the following steps must be followed:

- 1. The employee will report the damage to the leasing company as soon as possible by telephone, via the Alphabet app or online via mijnschademelding.nl
- 2. The leasing company will appoint a repairer and, if necessary, arrange for any necessary expertise and a replacement car;
- 3. The employee will send the damage claim form (if requested by the leasing company) as soon as

possible, and in any case within 24 hours, fully completed and signed by both parties, to the leasing company for the purpose of determining the actual order of events. The digital damage form is available on DAFweb.

If the employee does not submit a damage claim form after repeated requests and the insurance company charges the damage to DAF, the damages will be recovered from the employee.

The employee must report immediately if their driving licence is revoked, whether temporarily or not, and/or if one or more parts of the vehicle registration certificate is lost or seized.

In the event that a claim involves personal injury and/or third parties, the employee is obliged to ensure that a report is prepared.

No-claims certificate

At the employee's request, the leasing company will provide a no-claims certificate for the period that the employee has driven a car provided by the leasing company in question without making a claim.

18. Excess

The excess per claim is € 135.00. For each lease contract, the first instance of unrecoverable damage is subject to an excess of € 135.00 at the employer's expense, with all subsequent times being charged to the employee.

If the damage to a lease and/or loan car is caused by demonstrable gross negligence on the part of a permanent or temporary employee, a liability claim can still be brought against the employee. The employer reserves the right to increase the excess in the event of extreme damage.

19. Termination of participation

- a. At the time of termination of the employment contract:
- b. If an employee no longer meets the relevant criteria for this scheme due to a change of role (a transitional arrangement will be made in consultation, where appropriate);
- c. If it is found that an employee does not comply (or does not comply in good time) with their obligations under this scheme and the user agreement;
- d. If an employee's driving licence has been revoked;
- e. At a time when the employee has been unable to work for at least six months and there is no prospect of rapid (within six weeks) recovery and/or resumption of work in such a way that the original eligibility criteria are met;
- f. For other important reasons in the opinion of the employer.

Participation in this scheme may be suspended in the event of:

- 1. Long-term absence of the employee, e.g. as a result of deployment abroad;
- Suspension of the employee;

The related cars will be transferred or returned by the employee at the employer's initiative, so that they can be used elsewhere within the organisation.

20. Returning the lease car

At the first request by the employer, the employee will return the lease car with all accessories and documents to a place to be determined by the leasing company

When taking holiday or ADV days prior to the formal effective date of termination of employment, the car does not have to be returned until that final date. If the car is used exclusively for business purposes, a taxable benefit for private use must be applied from the time that holiday or ADV days are taken. Employee must be aware that the taxable benefit applies for the entire year.

At the end of the agreement, the employee must present the car in good condition with all accompanying

documents, including the registration certificate part I, part II, the service book and the fuel card at an address to be indicated by the leasing company. If the employee refuses to return the car on time, they will be charged €45.00 per day and this will be deducted from salary or final settlement.

The employee is not entitled to reimbursement for any accessories they have fitted, and these accessories also may not be removed from the vehicle.

21. Seizure and third-party measures

If the lease car is seized, or if the car is likely to be removed from the employee's possession, they must inform the leasing company immediately, and in any case within 24 hours. The costs incurred as a result of the car being seized by the courts will be charged to the employee in full.

22. Changes to the scheme

The employer reserves the right to modify this car lease scheme and to publish any such changes on DAFweb

Situations which are not covered by the scheme and which result in significant irregularities with regard to the employee or employer will, if possible, be resolved with proper consultation between the two parties.



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