Annex to the subcontracting agreement for works, entered between ..... (contractor) and Siemens Energy, branch of Siemens Energy NV/SA on .....
or annex to order form ref. .....

SUPPLEMENTARY GENERAL PURCHASE TERMS AND CONDITIONS FOR WORKS

Version July 2026

These supplementary terms and conditions are applicable to all work and/or services ordered by Siemens Energy, branch of Siemens Energy NV/SA (hereinafter called "Siemens Energy"), (such as renovation or construction of buildings, installation, cable laying, commissioning, maintenance, repair, transport, engineering, supervision, maintenance and cleaning of premises, etc.) (hereinafter referred to as "Work") carried out on its premises or on the building site and/or on the premises of a Siemens Energy customer (hereinafter referred to as "Building site").

These supplementary terms and conditions constitute together with the subcontracting agreement for works and the Siemens Energy's conditions of purchase the agreement between the parties (as a whole hereinafter referred to as the "Contract").

If there is any discrepancy between provisions of different contractual documents, the following hierarchy will apply, whereby the first mentioned document prevails on the subsequent mentioned document:

- The subcontracting agreement for works;
- These supplementary general purchase terms and conditions for works;
- Siemens Energy's conditions of Purchase.

A purchase order can be issued for administrative purposes only. Except as otherwise agreed in writing, the content of such purchase order cannot alter the terms of the agreement between the parties.

Chapter 1: CONDITIONS FOR CARRYING OUT THE WORK

Article 1.1. General

The contractor carries out the Work independently, in conformity with the specifications provided by Siemens Energy, in accordance with the state of the art and in compliance with any applicable laws and regulations. This means, among others, that:

- the Work is carried out at its own responsibility and liability;
- the contractor is responsible for the command and supervision of the employees, agents and subcontractors it deploys, including compliance with social legislation for these employees.

The contractor warrants the irreproachable behavior of its employees and the employees of its subcontractors and undertakes, at Siemens Energy's request and insofar as the law permits, to supply certificates of good conduct for all these people.

Furthermore, the contractor undertakes to entrust the Work to employees with the required qualifications and not to subcontract (in any form whatsoever) without the prior written consent of Siemens Energy. Where subcontracting is permitted, art. 1.1 shall apply and the contractor shall likewise enforce this art. 1.1 in the relationship between the subcontractor and its employees.
The contractor shall perform the Work and/or services according to the instructions given by Siemens Energy but entirely on an independent basis. The contractor's employees perform the Work under the contractor's leadership, authority and responsibility. The guidelines provided and instructions given by Siemens Energy in accordance with this article 1.1 can under no circumstances be interpreted as an indication of a relationship of authority.
Siemens Energy is entitled to give instructions to the contractor's employees with regard to the points specified in chapter 13.

Article 1.2. Working hours

The contractor must respect the working hours applicable at the Building site.

Article 1.3. Contractor's local manager

Before the start of the Work, the contractor shall inform Siemens Energy in writing of the name of its local manager(s), who shall function as point of contact to carry out the Work.

Article 1.4. Obligation regarding health and safety

1.4.1. Contractor's local safety manager

Before the start of the Work, the contractor shall inform Siemens Energy in writing of the name of its local safety manager(s), who shall function as point of contact for all safety related aspects.

1.4.2. Health and safety

The contractor is required to comply with Book III of the Luxembourg Labour Code (protection, safety and health of workers), as amended, the Grand-Ducal regulations implementing it and the requirements and recommendations issued by the Labour and Mines Inspectorate (Inspection du travail et des mines – ITM) and all specific regulations applicable to its activities. These obligations also apply to any subcontractors of the contractor.

The contractor shall also ensure that its employees have suitable work clothing, all the individual and collective safety equipment and the infrastructure (sanitation, etc.) required by and laid down in the applicable legislation on safety and health at work, in particular Book III of the Luxembourg Labour Code. It is at all times mandatory to wear the necessary personal protective equipment and/or apply the collective protective equipment as

required by Siemens Energy or its customer or pursuant to a risk analysis by the contractor.

The contractor shall have all approvals required for specific tools and means of protection. A copy of the certificates of the statutory tests, drawn up by an approved inspection body ('*organisme de contrôle agréé*') under the terms of Book III of the Luxembourg Labour Code and its implementing regulations, shall be made available to Siemens Energy at the Building site.

The contractor shall provide Siemens Energy with a written risk analysis no less than 14 days before Work is started. This risk analysis comprises risks and control measures accompanying all Work that is carried out by the contractor or its subcontractor.

The contractor's local manager shall draw up a list of all its employees and the employees of any of its subcontractor(s) involved in the Work, stating their name and qualification. This list shall be given to the Siemens Energy manager (project manager or his or her delegate) by no later than the end of the day on which the Work starts. After that, the list shall be kept up to date by the contractor. The Siemens Energy manager shall be kept informed of updates.

When the Contract is signed or, as the case may be, when the order form is sent or no later than before the Work starts, the Siemens Energy manager shall inform the contractor's manager of the safety instructions in force, including the welfare risks and preventive measures in force on site and the particular welfare risks and preventive measures arising from the activities of Siemens Energy and any other contractors, the measures and responsibilities pertaining to first aid, fire fighting and evacuation, guidelines for the coordination, the HSE cooperation and mutual information, etc.
This information is communicated in the following manner:

- for work within the scope of maintenance projects on the premises of customers of Siemens Energy: the respective Health, Safety and Environment (HSE) Plan.

The contractor shall communicate the respective HSE instructions or the respective HSE Plan to any of its subcontractors and confirm to the Siemens Energy manager by means of a statement of conformity, which constitutes part of the above-mentioned documents, that there shall be compliance with these. The contractor shall ensure that its employees and the employees of any of its subcontractor(s) comply with these at all times.

If these HSE instructions or HSE plans were not communicated by the Siemens Energy manager, the contractor is responsible for requesting the respective documents from the Siemens Energy manager.

The contractor shall ensure that, before the Work starts, its employees and those of any of its subcontractor(s) have been given adequate and appropriate health and safety training to carry out the Work they are instructed to do. It shall base this on its own risk analysis and on the above-mentioned HSE instructions or HSE Plan that it has received from the Siemens Energy manager. It shall provide the Siemens Energy manager with an attendance list of such training, including the signature of each employee, to indicate that the employee concerned has taken note of the above-mentioned health, safety and environmental guidelines. This list shall be given to the local Siemens Energy manager by no later than the end of the day on which the Work starts. After that, the list shall be kept up to date by the contractor. The local Siemens Energy manager shall be kept informed of updates.

The contractor shall organize HSE inspections on the site at regular intervals to establish compliance by its own employees and those of any subcontractor(s) with the HSE instructions. The contractor shall inform the Siemens Energy manager of such HSE inspections to afford the latter the possibility of attending them. If violations are established, the contractor shall immediately take appropriate measures and inform the Siemens Energy manager accordingly.

The contractor undertakes to comply with all additional safety regulations imposed by Siemens Energy's customer, at its own expense, and shall be liable for the consequences if its employees or the employees of any subcontractor(s) violate these regulations.

If Siemens Energy so requests, the contractor shall provide the Siemens Energy manager with access to any HSE-related documents applicable to the work of the contractor and any of its subcontractor(s) on the site.

After serving notice of default, Siemens Energy shall be entitled to take all necessary measures to ensure that the safety provisions are complied with on the Building site if a contractor or its subcontractor fails to comply with or complies inadequately with the regulations. The costs of this shall be payable by the contractor.

Any industrial accidents that might occur in the context of the Contract shall be reported immediately to the local Siemens Energy manager. This report always includes a copy of the contractor's report of the industrial accident. The contractor shall initiate an investigation of any accident in order to identify the causes and prevention measures. The contractor shall provide the Siemens Energy manager with a written report on this, which contains an analysis of the causes, the measures to be taken and the schedule to implement such measures. It shall also notify its employees and any of its subcontractor(s) of this investigation to prevent this from re-occurring in the future. The contractor shall ensure that any of its subcontractors cooperate fully at all times with the investigation of the industrial accident. The contractor and any of itssubcontractors shall also provide their full cooperation with any investigation launched by Siemens Energy of the industrial accident.
This provision also applies to any form of subcontract of which the contractor may avail itself (see article 1.1.).

Book III of the Luxembourg Labour Code, as amended, and its implementing regulations also apply to work carried out outside Luxembourg, unless the local legislation relating to protection at work imposes more stringent obligations.

The contractor ensures that the provisions on health, safety and environment, which are identical obligations to those mentioned above, are included in the contract that it concludes with any of its subcontractor(s). This means, for example, that the contractor shall reserve the right in respect of any individual subcontractor to be personally able to take the necessary measures at the

subcontractor's expense if it were to transpire that said subcontractor did not or did not adequately comply with its obligations regarding the health and safety of its employees at work. In this regard, the contractor shall do the necessary to coordinate the activities of the contractor and any of its subcontractor(s) and to secure cooperation between Siemens Energy, the contractor and any of its subcontractor(s) in implementing the measures on health and safety of the workers in the execution of their work.

Moreover, the contractor is obliged to conclude a written agreement with any of its subcontractor(s) in which the following provisions are specifically included:

- the subcontractor undertakes to meet all obligations regarding the workers' well-being at work, as well as its obligations regarding safety and health on temporary or mobile construction sites, pertaining to the facility where the workers execute the Work;
- if the subcontractor fails to meet or inadequately meets these obligations, the contractor can, at the expense of the subcontractor, take the necessary steps itself, after having given a notice of default.
- the subcontractor must in turn include the above-mentioned clauses in the written agreement with its own subcontractor(s).

1.4.3. Using harmful products

The use of harmful products and/or substances or preparations that are hazardous to employees and/or the environment shall be avoided. Where appropriate, the general purchase terms and conditions shall apply to hazardous substances and preparations, as referred to in Regulation (EC) No 1272/2008 on classification, labelling and packaging of substances and mixtures (CLP) and Regulation (EC) No 1907/2006 (REACH), as amended, and in the applicable provisions of the Luxembourg Labour Code.
If it is necessary to introduce a hazardous product, an application for the respective approval, which is based on the product safety data sheet (abbreviated as SDS), in French and/or German, must be made within 15 days before that product is introduced to Siemens Energy. This sheet is given to the Siemens Energy manager for inspection and a copy is sent to the Safety Coordinator (if applicable).
The contractor communicates the permits (if applicable) and the maximum amounts of the required hazardous products simultaneously with the application. These dangerous substances must be limited in order to be able to comply with the applicable legislation and operational or environmental permit for the site.
The contractor shall provide its employees with the respective training for each hazardous substance or preparation and shall keep the product safety sheet available on the site.

1.4.4. Temporary or mobile construction sites – safety and health coordination

Where the Work is carried out on a temporary or mobile construction site within the meaning of Book III of the Luxembourg Labour Code, as amended, and its implementing Grand-Ducal regulations on minimum safety and health requirements applicable to temporary or mobile construction sites, the contractor shall comply with all obligations imposed on contractors and employers under said legislation. The contractor shall in particular: (i) cooperate fully with the safety and health coordinator(s) designated for the project design stage and for the project execution stage; (ii) comply with the safety and health plan ('*plan général de sécurité et de santé*') and with any instructions issued by the coordinator(s); (iii) provide the coordinator(s) in due time with all information required for the coordination of the Work and for the safety and health file ('*dossier adapté aux caractéristiques de l'ouvrage*'); and (iv) take account of the activities of other contractors present on the Building site. The contractor shall impose identical obligations on any of its subcontractors. Any costs arising from the contractor's or its subcontractors' non-compliance with these obligations shall be borne exclusively by the contractor.

Article 1.5. Environment

The contractor undertakes to comply with all environmental legislation (see also harmful products and/or hazardous substances or preparations under 1.4.1. above) that applies under the terms of the Contract. It shall also comply with all the instructions that the Siemens Energy manager has communicated to it (see above-named provisions regarding HSE instructions or HSE Plan).

The contractor shall provide Siemens Energy with a written environmental risk analysis no less than 14 days before the Work is started. This risk analysis comprises the environmental aspects, impact and control measures accompanying all work that is carried out by the contractor or its subcontractor.

To the extent that this is necessary and for the purposes of executing the Contract, the contractor is responsible for obtaining in good time and keeping all the necessary permits, notifications and/or approvals at its own expense. The contractor shall be responsible, at its own expense, for the removal of waste produced during the Work, in accordance with the applicable environmental legislation.

The contractor responsible for collecting waste declares that it has the required permits and that it uses the appropriate transport and accepts responsibility for all the necessary operations. It also undertakes to submit a certificate of storage, recycling and/or destruction.

Any significant incident relating to the environment shall be reported immediately to the local Siemens Energy manager.

Article 1.6. Obligations regarding employees: posting declaration (ITM) - proof of posting - social badge - social documents

The contractor shall have the document (relating to the availability of social security documents) required by the applicable laws and any other documents required by the law available at the Building site.

This means that for, yet not restricted to, every employee whom the contractor posts to Luxembourg to provide temporary work there, the contractor shall comply with its reporting obligations provided in Articles L.141-1 et seq. and L.142-1 et seq. of the Luxembourg Labour Code, as

amended, in particular the prior posting declaration to be made to the Labour and Mines Inspectorate (Inspection du travail et des mines – ITM) via the e-Détachement electronic platform, and shall obtain a social badge (badge social) for each posted worker.

The local Siemens Energy manager has the right to demand that either proof of such posting declaration and the corresponding social badge, or a document showing that no posting declaration is required for the person concerned, be provided for any person engaged by the contractor or its subcontractors to carry out the Work, before the person concerned enters the Building site. If neither of the two is provided, Siemens Energy shall be entitled to refuse the person concerned access to the Building site, without any liability towards the contractor. Any resulting delay or additional cost shall be at the contractor's sole risk and expense. In addition, the contractor shall owe Siemens Energy a fixed compensation of EUR 500 per person and per occurrence to cover Siemens Energy's administrative costs, without prejudice to Siemens Energy's right to recover its actual costs and damages if these exceed the fixed compensation. The posting declaration and the social badge remain at all times the sole legal responsibility of the contractor (or of its subcontractor as posting employer), and nothing in the Contract shall be construed as transferring such obligation to Siemens Energy.

In terms of the stipulations provided in these supplementary terms and conditions, if the contractor were to engage a subcontractor, the former shall ensure that an identical provision is included in the contract that the contractor concludes with its subcontractor.

If the contractor or any subcontractor employs employees who fall within the scope of the social security regulations of one of the EU Member States, with the exception of Luxembourg, these shall have an A1 posting certificate. The local Siemens Energy manager shall be provided with a copy of this document.

The contractor shall strictly comply with the provisions of Book III of the Luxembourg Labour Code on the protection, safety and health of workers in the performance of their work, as amended.

If the contractor does not fully respect the obligations listed above (or any other legal obligation under the legislation cited above), he shall indemnify Siemens Energy and hold it harmless in respect of any and all damages, costs, penalties, legal costs, costs for additional internal administration etc. that are caused directly or indirectly by the non-compliance of the contractor with the legal requirements. This right to claim indemnification shall not be construed as limiting the obligation of the contractor to fulfill the legal requirements or any other right that Siemens Energy might have based on such a deficiency of the contractor.

Article 1.7. Social security and tax obligations

The contractor undertakes to comply with all the social and tax obligations imposed on employers. It shall indemnify Siemens Energy for all costs, expenses and fines arising from non-compliance with these obligations and those for which Siemens Energy might be held liable. The contractor shall also compensate Siemens Energy in full for any damage that Siemens Energy suffers directly or indirectly due to the contractor's non-compliance with the law.

Article 1.8. Siemens Energy's relationship with the employees

The contractor's employees are always its exclusive responsibility. No employee shall be regarded as falling under the authority or hierarchical supervision of Siemens Energy. Deploying the contractor's employees to carry out the Work in no manner whatsoever prejudices the (employment) contract between the person concerned and the contractor. Siemens Energy can in no manner whatsoever be regarded as the de jure or de facto employer of the person engaged.

If failures on the part of the contractor are caused by its employees, Siemens Energy shall address a reasoned request to the contractor, which shall immediately replace these employees or give them proper training.

Article 1.9. Obligations relating to public law (residential permit)

The contractor warrants and ensures that its employees register in Luxembourg insofar as this is necessary.

- For a period of less than 90 days in a rolling period of 180 days within the Schengen Area (for third-country nationals) or three months (for non-Luxembourg EU nationals):

  Any third-country national shall make a declaration of arrival ('*déclaration d'arrivée*') with the administration of the commune in which they are residing within 3 (three) working days of their arrival in Luxembourg. This requirement does not apply if the person in question is staying in a hotel that is covered by the legislation governing the control of travellers. EU nationals are not subject to a registration requirement for a stay of up to three months.

- For a period longer than 90 days in a rolling period of 180 days within the Schengen Area (for third-country nationals) or three months (for non-Luxembourg EU nationals):

  Any EU national shall make a registration declaration ('*déclaration d'enregistrement*') with the administration of the commune of residence within three months of arrival and receives a registration certificate ('*attestation d'enregistrement*'). Any third-country national must obtain a temporary authorisation to stay ('*autorisation de séjour*') before entering Luxembourg, make a declaration of arrival within three days of arrival and apply for a residence permit ('*titre de séjour*'), in accordance with the amended Law of 29 August 2008 on the free movement of persons and immigration.

The contractor shall be responsible for providing all visas, work permits and work cards needed to execute the agreement.

If the contractor or any of its subcontractor employs third-country nationals for the performance of the Work, the following distinction applies and the corresponding

documents shall be provided at Siemens Energy's first request:

a) **Third-country nationals employed in Luxembourg** (employer established in Luxembourg or worker hired locally):

- if the worker resides in Luxembourg: a valid residence permit for salaried workers (‘*titre de séjour « travailleur salarié »*’) or another valid Luxembourg residence permit expressly granting access to salaried employment, in accordance with the amended Law of 29 August 2008 on the free movement of persons and immigration;
- if the worker resides in a neighbouring country and works in Luxembourg as a frontier worker: a valid work permit (‘*autorisation de travail*’) issued by the Luxembourg authorities, together with proof of lawful residence in the country of residence;
- in both cases: proof of the declaration of start of employment (‘*déclaration d'entrée*) filed with the Joint Social Security Centre (‘*Centre commun de la sécurité sociale – CCSS*’).

b) **Third-country nationals posted to Luxembourg in the framework of an intra-EU provision of services** (employer established in another EU Member State):

- the passport of each third-country national involved in the performance of the Contract;
- a valid residence permit and proof of the right to work in the EU Member State where the employer is established;
- proof of the posting declaration made to the ITM and of the social badge, in accordance with Article 1.6;
- where the posting exceeds three months: the residence authorisation applicable to posted workers (‘*autorisation de séjour « travailleur salarié détaché »)* in accordance with the amended Law of 29 August 2008.

A failure to comply with this request will entitle Siemens Energy to refuse the persons concerned access to the Building site, at the contractor's sole risk and expense
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Article 1.10. Security clearance, security certificate or access permit (nuclear sites, NATO sites, etc.)

During the entire course of the agreement, the contractor shall strictly comply with the amended Law of 15 June 2004 on the classification of documents and security clearances in order to carry out the Work in good time. If Siemens Energy establishes that the contractor does not comply with the previous provisions, Siemens Energy has the right to terminate the Contract with immediate effect without owing any compensation for damages to the contractor. The contractor shall also compensate Siemens Energy for any damage that Siemens Energy suffers as a result of such non-compliance, such as but not limited to delay penalties and additional costs caused by contracting another (sub)contractor.

Article 1.11. Keeping documents

The contractor undertakes to draw up an inventory of all the documents that it uses for the purposes of carrying out the Work, such as (but not limited to) the correspondence with Siemens Energy, reports, minutes of the work meetings, site meetings, permits and certificates obtained from the government, plans and all books, lists and timetables. The contractor acknowledges that this provision must allow Siemens Energy to verify the Work and costs charged in adequate detail. The contractor shall retain these documents for ten (10) years dating from the end of the Work.

Article 1.12. Approvals

During the execution of the Works and at its own costs, the contractor shall obtain and keep all the approvals and licenses required to provide the Work to Siemens Energy. The contractor warrants that the Work does not in any manner whatsoever violate any legislation, rules or regulations applicable to Siemens Energy and/or the contractor.

Chapter 2: SPECIAL OBLIGATIONS FOR WORK TO BE EXECUTED AND SERVICES TO BE DELIVERED IN LUXEMBOURG

Article 2.1. Liability for social and/or tax debts

The contractor shall comply with matters such as the social and tax obligations, and shall, upon Siemens Energy's first request, provide a certificate issued by the Joint Social Security Centre (*Centre commun de la sécurité sociale – CCSS*) and certificates issued by the competent Luxembourg tax authorities (*Administration des contributions directes and Administration de l'enregistrement, des domaines et de la TVA*) confirming that it has no outstanding social security or tax debts. The contractor shall inform Siemens Energy immediately by registered letter of the existence of any social and/or tax debts. The contractor shall indemnify Siemens Energy against and compensate it for any disadvantage suffered by Siemens Energy that arises directly or indirectly from the existence of the contractor’s social and/or tax debts.

Article 2.2. Prohibition of illegal work

The contractor explicitly states that:

(i) it shall only deploy personnel registered on its own payroll; and

(ii) it does not, and will not, carry out work as a self-employed contractor without a residence right nor employ any illegally present third-country nationals as referred to in Articles L.572-1 et seq. of the Luxembourg Labour Code laying down sanctions and measures for employers of illegally staying third-country nationals, as amended.

The contractor shall indemnify Siemens Energy against any financial sanctions and other costs that might be imposed on Siemens Energy if the contractor does not comply with the above-mentioned provisions.

Article 2.3. Liability for wage debts

The contractor shall strictly comply with all legal provisions regarding the payment of wages, including Articles L.221-1 et seq. of the Luxembourg Labour Code, as amended, the rules of any collective labour agreement declared of general obligation (*déclarée d'obligation générale*) applicable to it, and, where workers are posted to Luxembourg, the remuneration rules applicable to posted workers under Articles L.141-1 et seq. of the Luxembourg Labour Code. The contractor shall indemnify Siemens Energy against any third-party claims, joint and several liability, fines, interest and other sanctions that might be imposed on Siemens Energy due to the contractor's or its subcontractors' non-compliance with said provisions, including any liability of Siemens Energy as principal under the Luxembourg rules on the posting of workers.

If Siemens Energy is informed, in particular by the Labour and Mines Inspectorate (*Inspection du travail et des mines – ITM),* by an employee or by any other reliable source, of a failure by the contractor or any of its subcontractors to pay all or part of the wages due to employees deployed for the Work, the contractor shall, within three (3) working days of Siemens Energy's written request: (i) provide documentary evidence that the wages concerned have been paid in full; or (ii) failing such evidence, provide a bank guarantee issued by a first-class bank covering the wages estimated to be outstanding, capped at the price of the part of the Work still to be performed under the Contract.

If neither the evidence of payment nor the bank guarantee is provided within the set term, Siemens Energy has the right to terminate the Contract with immediate effect without owing any compensation to the contractor and without prejudice to Siemens Energy's right to claim compensation for any damage, including the additional costs caused by contracting another contractor to carry out the Work. If Siemens Energy does not terminate the Contract, it has the right in any event to suspend payment of any sum payable to the contractor (irrespective of whether this sum is owed under the Contract or any other agreement concluded with the contractor) and/or to apply set-off as provided for in Chapter 12.

Article 2.4. Compliance with Luxembourg labor legislation in the case of posting by foreign contractors

If the contractor is an employer established abroad, it shall also strictly comply with Articles L.141-1 et seq. of the Luxembourg Labour Code concerning the posting of workers in the framework of the provision of services (transposing Directive 96/71/EC of 16 December 1996, as amended by Directive (EU) 2018/957) and with the obligations regarding the keeping and availability of social documents for companies posting employees to Luxembourg, as amended.
For the avoidance of doubt, the remuneration due to the posted workers includes at least the Luxembourg social minimum wage (*salaire social minimum*) and is subject to the automatic indexation of wages (*indexation automatique des salaires*). The contractor shall also comply with the core mandatory terms and conditions of employment applicable to posted workers under Article L.141-1 of the Luxembourg Labour Code, in particular those relating to maximum working periods and minimum rest periods, minimum paid annual leave, public holidays, health and safety at work, and equal treatment.

Siemens Energy explicitly points out to the contractor and Siemens Energy and the contractor make the following declaration regarding the remuneration owed to the employees employed by the contractor for the services performed by those employees for Siemens Energy:

Siemens Energy declares that it has notified the contractor that the information about the remuneration owed to employees posted to Luxembourg can be found on the official website of the Labour and Mines Inspectorate (ITM): https://itm.public.lu.

Article 2.5. Prior notification in default of registration in the Commercial Register

If applicable, a non-national contractor must, where required, make the prior notification for the occasional and temporary provision of services to the Luxembourg Ministry of the Economy (*Direction générale des classes moyennes)* or hold a business permit (*autorisation d'établissement*), and register its company with the Luxembourg Trade and Companies Register (*Registre de commerce et des sociétés – RCS*) where applicable.

Article 2.6. Prohibition of illicit provision of labour

The Work is carried out by the contractor in full independence. The contractor retains at all times the exclusive hierarchical, organisational and disciplinary authority over its personnel and remains solely responsible for the direction and supervision of their work. Neither Siemens Energy nor its staff shall exercise any part of the employer's authority over the contractor's personnel. The parties expressly exclude any illicit provision or lending of labour (prêt de main-d'œuvre) within the meaning of Articles L.132-1 et seq. of the Luxembourg Labour Code. The contractor shall indemnify Siemens Energy against any claim, requalification, sanction, fine or cost arising from any breach of this article 2.6.

Chapter 3: LIABILITY AND INSURANCE

Article 3.1. The contractor’s industrial accident insurance

The contractor shall be affiliated with the statutory accident insurance scheme applicable to it (in Luxembourg, the Accident Insurance Association (*Association d'assurance accident – AAA*)) and shall, where applicable, take out industrial accident insurance covering its liability in accordance with the legislation applicable to it.
Where the contractor holds an industrial accident insurance policy, it undertakes to include a clause in that policy waiving redress against Siemens Energy and its employees and, where relevant, against the end customer and its employees. The contractor also undertakes to ensure that such a clause is included in any subcontractors’ industrial accident policies.

Article 3.2. Insurance of property on the Building site

The contractor undertakes to take out an “installation test” or “all building site risks” policy to insure common property on the Building site (= the purpose of the Contract, equipment, tools, existing property and property entrusted for installation), irrespective of who the owner or user of this property might be. The contractor shall also impose these obligations on any subcontractors.

However, if Siemens Energy acts as principal contractor, the contractor may ask to be included in the overall insurance policy taken out by Siemens Energy or, where appropriate, the end customer.

Article 3.3. Contractor’s third-party liability

The contractor undertakes to take out insurance to cover its third-party “operations” and “post-delivery” liability for a minimum sum of EUR 500,000 per claim incident for material loss, for a minimum sum of EUR 1,000,000 per claim incident for non-material loss and of EUR 2,500,000 per claim for bodily injury.

The contractor also undertakes to take out a “professional liability” policy for a minimum of EUR 1,000,000 if it must develop software under the terms of its order, or must supply intellectual services.

The contractor is obliged to impose the same insurance obligations as are imposed on it on any subcontractors.

This clause on insurance obligations does not in any manner whatsoever imply that there is a limit to the own liability of the contractor, which shall continue to be held fully liable for the actual damage suffered.

Article 3.4. Certificates

The contractor shall provide Siemens Energy with certificates, in which its insurers confirm that they are providing cover in accordance with Articles 3.1. to 3.3. and that the premiums have been duly paid.

Article 3.5. Environment

The contractor is liable for any damage caused by failure to comply with all or some of Luxembourg or foreign environmental legislation that is applicable in the context of the work to which the Contract relates, including the transportation of any raw materials, products, machinery, etc. required on the Building site.

The contractor is liable for any soil contamination that it causes by its work at the Siemens Energy’s building sites. If the contractor either directly or indirectly causes soil contamination, it shall immediately take any measures to remove the soil contamination. To the extent to which Siemens Energy might be addressed by any competent authority or any other third party on this soil contamination, the contractor shall take any measures necessary at its own expense to remove such soil contamination. The contractor shall also indemnify Siemens Energy for any damage, both direct and indirect, that it suffers as a result of the presence of such soil contamination.

Article 3.6. Hindrance

In accordance with the state of the art and standards of good practice the contractor undertakes that it shall take all measures in order to cause no or the minimum amount of hindrance and to avoid any liability for Siemens Energy on the grounds of abnormal neighbourhood disturbances (Article 544 of the Luxembourg Civil Code, as interpreted by case law) and/or extra-contractual liability (Articles 1382 et seq. of the Luxembourg Civil Code).

Article 3.7. Temporary partnership

If the contractor is a joint owner of a temporary partnership, it guarantees that each joint owner of the temporary partnership is held jointly and severally liable towards Siemens Energy for all the contractor’s obligations explicitly or implicitly arising from carrying out the Work.

The contractor warrants that any possible mutual recourse action between the joint owners pursuant to the joint liability between the joint owners of the temporary partnership is secondary to Siemens Energy’s rights and can only be exercised to the extent that Siemens Energy’s rights are not restricted by this in any manner whatsoever or do not become unenforceable or cannot be executed in any other manner.

The joint liability of the temporary partnership’s joint owners does not prejudice in any manner whatsoever Siemens Energy’s right to obtain payment from the contractor without having addressed one or more of the temporary partnership’s joint owners beforehand.

Chapter 4: PRICES

Where the Work is billed on a time and cost basis, the prices of the actual quantities apply, including all costs. Where the Work is subject to a fixed price, additional prices for overtime are only calculated on the part of the hourly rate that corresponds to the wage paid by the contractor, plus social security benefits.

Chapter 5: BILLING

Billing shall cover 14 day periods, from the 1st to the 15th and from the 16th to the end of the month. Invoices shall be accompanied by the contractor’s original worksheets, as evidence, countersigned by the local Siemens Energy manager. All invoices shall be addressed and sent to Siemens Energy, branch of Siemens Energy NV/SA, Accounting department, 21 rue Edmond Reuter (bâtiment Damier), at L-5326 Contern (e-invoices to be sent to accountspayable9011_inv.lu@siemens-energy.com).

Siemens Energy reserves the right to refuse invoices that do not correspond with these provisions.

Additional work and/or supplements for overtime shall first be approved beforehand by Siemens Energy in writing and can only be billed subject to submission of this approval.

Chapter 6: INTELLECTUAL PROPERTY

All intellectual and industrial property rights, including but not limited to copyrights, drawings, models, patents and trademarks, relating to all inventions, reports, documentation, software, information or work developed, prepared or carried out by the contractor accrues to Siemens Energy from the moment they arise.

In the event of a dispute, the contractor (or, where appropriate, its employees and/or subcontractors) shall reasonably assist Siemens Energy in any claim and/or proceedings that might relate thereto.

The contractor shall ensure that these provisions can also be imposed on its employees and subcontractors, and shall, at Siemens Energy's request, supply the documentation to show that these provisions have been imposed on its employees and subcontractors. The contractor shall waive (and ensures that the employees waive) the right to entitlement regarding the developments. The contractor shall not object (and ensures that the employees shall not object) to the full or partial amendment or destruction of the works and developments for which the intellectual property rights are transferred by virtue of the provisions of this Chapter. The payment for the transfer of the intellectual property rights and the waiver of rights is fully included in the prices agreed.

Chapter 7: TERMINATION

In accordance with Article 1794 of the Luxembourg Civil Code, Siemens Energy has the right to terminate the entire Contract or a part of it, without respecting any term of notice. In such case, Siemens Energy shall pay the contractor for the Work done and the equipment supplied. In addition, Siemens Energy shall compensate the contractor for lost profits, which is fixed at 5% of the price of the Work still to be executed.

If the contractor fails to comply with one of its contractual obligations, Siemens Energy is entitled to legally declare the current contracts terminated automatically, with immediate effect from the date of dispatch of the letter by registered post to the contractor, whereby such termination does not involve an obligation to send prior notice of default, without prejudice to any possible claim to any compensation owed to Siemens Energy. Where appropriate, claims shall be made directly by Siemens Energy.

After the Contract has been terminated (for whatever reason and by whichever party) and unless otherwise agreed, the contractor shall provide Siemens Energy free of charge with the results of the Work (including the documentation) as is at that point in time.

Chapter 8: RIGHT OF REPLACEMENT

If the contractor fails to comply with one of its contractual obligations, Siemens Energy shall be legally entitled without prior notice of default to arrange for the Work to be carried out by a third party at the cost and risk of the contractor.

Chapter 9: SUBCONTRACTING

The contractor is not allowed to subcontract the Contract, either in full or in part, to a third party without Siemens Energy's prior written consent. If Siemens Energy were to provide such consent, this shall only be done on the condition that the contractor concludes a contract with that third party, which is at least as stringent as the Contract. Without prejudice to any other provision, the contractor shall undertake the following obligations if Siemens Energy agrees to the subcontracting:

- as regards its employees, the subcontractor must comply with all the legal tax and social provisions and those regarding health, safety and general labor terms and conditions;
- if the contractor is an employer that is not established in Luxembourg, it must show that it has complied with the legal obligations regarding the posting declaration to the Labour and Mines Inspectorate (ITM) and the social badge;
- when concluding the Contract, the contractor must show that it does not have any tax debts owed to the competent Luxembourg tax authorities, nor social security debts owed to the Joint Social Security Centre (*Centre commun de la sécurité sociale – CCSS);*
- when the contractor is an employer that is not established in Luxembourg, it shall attach to the Contract a copy of the valid A1 posting certificates of its employees and a certificate of the competent social security institution of its home country confirming that it has no outstanding social security debts, when it concludes the contract and with every invoice;
- if successive subcontractors, in turn, want to subcontract their contract, either in full or in part, to a third party they shall obtain the prior written consent from both the contractor and Siemens Energy and the successive subcontracts shall be at least as stringent as the Contract.

It is explicitly agreed that the provisions of this chapter are <u>of the essence</u>. A violation of these provisions by the contractor and/or any of its subcontractors shall constitute a serious breach of contract by the contractor. In this case Siemens Energy shall be entitled to immediately terminate the Contract. The contractor shall be responsible for any and all damages resulting from such termination including, without limitation, all costs for completion of the works by Siemens Energy or a third party.

Chapter 10: INDEMNIFICATION

The contractor indemnifies Siemens Energy against any claim, costs, fine and/or compensation that Siemens Energy (inclusively) owes third parties on the following grounds:

- infringement of intellectual or industrial property rights or third-party rights;
- the contractor's infringement of its obligations in terms of these supplementary terms and conditions (in particular regarding, but not limited to, the obligations as outlined in Chapters 1 and 2).

No failure or delay by Siemens Energy in exercising this right under Chapter 10 shall operate as a waiver thereof, nor shall any single or partial exercise of this right preclude any other or further exercise thereof or the exercise of any other right, power, or privilege. Any waiver shall be in writing and signed by Siemens Energy.

Chapter 11: FORCE MAJEURE

A party shall not be liable for delay or failure that has arisen due to force majeure. The party hit by force majeure shall reasonably assist the other party to minimize the impact of the circumstances on the execution of the Contract.

"Force majeure" is hereby understood to mean any incident that is independent of the will of a party, that could not be foreseen or hindered and that renders the execution of the obligations (or a part of them) completely impossible. In any event, the following is not understood by force majeure: lack of employees, strikes, illness among employees, late delivery or unsuitability of equipment or services, not having the required permits, breach of contract by third parties deployed by the contractor and/or liquidity and/or solvency problems on the part of the contractor.

Chapter 12: SET-OFF

The contractor explicitly accepts that Siemens Energy is entitled to set off the amounts (including compensation for damages, deductions, fines, surcharges and other amounts) for which Siemens Energy would be liable as based on the above provisions, against any of the contractor's invoices and/or debit notes, regardless of whether such invoice and/or debit note is connected to the Contract or, alternatively, to any agreement that the contractor might have with Siemens Energy.

Chapter 13: ALLOWED INSTRUCTIONS

Siemens Energy is entitled to give instructions to employees who have a contract of employment with the contractor and/or its subcontractor(s), solely within the scope of implementing this Contract with regard to the points set out below with the understanding that these instructions in no way diminish the contractor's authority as an employer and/or that of its subcontractor(s).

1. Planning of the Work to be carried out and the interim results (e.g. specifications, SLA, etc.);
2. Opening and closing hours of the Building Site and general interruptions at Work;
3. Access to the Building Site required for the purpose of carrying out the Work (e.g. badges, registration system, etc.);
4. Circumstances, procedures and methods of the customer which need to be taken into account for the purpose of carrying out the Work (e.g. existing safety instructions, confidentiality requirements, other work in progress that determines the chronology of the Work, etc.);
5. Interim changes which need to be taken into account when carrying out the Work (e.g. schedule or SLA adjustments, amendments to operational methods, etc.);
6. Technical instructions with regard to the use and/or maintenance of certain machinery, materials and/or customization, which include punctual training, guidance and instruction required for carrying out the Work and which are specific to Siemens Energy's customer (e.g. compulsory use of certain maintenance products, manuals for machinery, etc.);
7. Technical instructions with regard to the use and/or maintenance of certain facilities, infrastructure and/or processes, which includes punctual training, guidance and instruction required for carrying out the Work and which are specific to Siemens Energy's customer (e.g. adherence to e-mail and internet policy, chosen programming language, methods related to project management, etc.);
8. Urgent interventions to prevent / limit financial damage (e.g. suspending work during incorrect operations, etc.).

Chapter 14: APPLICABLE LAW AND JURISDICTION

These Supplementary General Purchase Terms and Conditions for Works, and the subcontracting agreement to which they are annexed, are governed by and construed in accordance with the laws of the Grand Duchy of Luxembourg. Any dispute relating to their validity, interpretation or performance which cannot be settled amicably shall be submitted to the exclusive jurisdiction of the courts of the city of Luxembourg, without prejudice to any mandatory rules of jurisdiction. In the event of any conflict between these Terms and the main agreement, the main agreement shall prevail.

Chapter 15: DATA PROTECTION

Each party shall comply with Regulation (EU) 2016/679 (General Data Protection Regulation) and the Luxembourg Law of 1 August 2018 on the organisation of the National Commission for Data Protection and the general data protection regime, as amended, with respect to any personal data processed in connection with the Work, including data relating to posted workers, social badges and social documents. The contractor shall process such personal data only to the extent necessary for the performance of the Work and its legal obligations and shall implement appropriate technical and organisational measures to protect it.