

Special terms of PricewaterhouseCoopers Business Services bv/srl for on-site services

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1 General

These Special Terms apply to the Services that are performed by PwC people (hereinafter referred to as “On-site Staff”) on site on the premises of the Client or at any other location as indicated by the Client (hereinafter referred to as “On-site Services”).

In order to facilitate the On-site Services being performed properly and, to the extent possible, according to schedule, the Client shall provide, in a timely manner, all documents and data needed by PwC. This also applies to any assistance to be provided by Client staff involved in PwC’s activities.

If PwC so requests, the Client shall provide the On-site Staff, free of charge, own workspace within its premises, including a telephone connection and, if PwC so wishes, a fax and/or data network connection.

PwC will preserve full freedom and independence when carrying out the assignment for the Client. This should be interpreted as meaning that there exists no relationship of subordination or hierarchy between PwC and the Client, or between the On-site Staff and the Client. The Client expressly agrees that such independence is an essential requirement under the

agreement for the present assignment, without which no such agreement would have been concluded.

2 Communication & reporting

Both the Client and PwC will appoint a person to monitor the proper performance of the mutual contract terms of the parties and to act as a contact person for daily communication between the parties (hereinafter referred to as the “Project Leaders”). The Project Leaders will prepare an agenda, with regular follow-up meetings to be held by the respective Project Leaders.

Negotiations concerning, among other things, pricing, contract terms and other business arrangements shall be conducted between the Project Leaders only.

3 Monitoring of quality of performance

PwC will preserve full freedom and independence when performing the On-site Services. The parties acknowledge that this is an essential requirement for the performance of the Agreement. There exists no relationship of subordination or hierarchy between PwC and the Client, nor between the respective teams of PwC and the Client. The Client agrees that such independence is an absolute requirement for the performance of the On-site Services.

The Client shall have a daily overview of the results of the activities carried out by the On-site Staff in performing the assignment on the Client’s premises. This may give rise to specific requests to be regarded as guidance for the proper performance of the agreed assignment. However, the Client shall not exercise any authority whatsoever.

The PwC Project Leader, or any other person appointed by the PwC Project Leader, shall periodically report to the Client’s management on the performance of the assignment, without this, however, giving rise to any exercise of authority by the Client.

4 Right to give instructions

Both the Client and PwC are aware that, under the (Belgian) Act of 24 July 1987, as amended by the Act of 27 December 2012, the Client may give the On-site Staff guidelines to a limited extent only, i.e. provided that such instructions are limited to:

- ✓ instructions regarding the legal obligations to be met by the Client in terms of safety and health at work (see below);
- ✓ instructions regarding the assignment, particularly the performance of the assignment.

On this basis, and subject to the detailed terms and the restrictions set forth in these Special Terms and the Engagement Letter, and notwithstanding the fact that PwC is responsible for any acts and omissions of the On-site Staff, the Client shall take such action as is necessary to ensure that each On-site Staff member carries out the assignment in accordance with what is provided in the Terms of Business, the Engagement Letter and the present Special Terms for On-site Services, on the Client's premises or at any other location as indicated by the Client.

4.1 Instructions within the scope of the assignment – The Client may give instructions to the team of On-site Staff who are bound by an employment contract with PwC, but only as far as the performance of the assignment as agreed is concerned and exclusively with regard to the following items:

- ✓ the schedule of the assignment to be carried out, and interim results;
- ✓ the opening hours of the site/workplace, and general times of breaks;
- ✓ access to the Client's locations and/or facilities as necessary for the performance of the assignment;
- ✓ circumstances, procedures and methods of the Client to be considered for the purpose of performing the assignment;
- ✓ interim changes to be taken into account in the course of the performance of the assignment;
- ✓ technical instructions regarding the use and/or maintenance of certain facilities,

infrastructure and/or processes, including occasional training, education and supervision, that are necessary for the performance of the assignment and which are specific to the Client (compliance with e-mail and internet policy, chosen programming language, project management methodology etc.);

- ✓ urgent interventions to prevent/mitigate economic damage (e.g. discontinuation of activities in the event of incorrect actions).

4.2 Additional instructions – The Client shall inform PwC in advance and in writing of any instructions the Client wishes to give to the team of On-site Staff, on top of the instructions permitted under these Special Terms and the Engagement Letter.

The Client shall propose new instructions in detailed written form and wait for written confirmation from PwC. Written confirmation from PwC shall be considered an extension of the permitted instructions as included in these Special Terms and the Engagement Letter.

PwC cannot be held liable if the Client gives other instructions than those listed in these Special Terms or the Engagement Letter.

4.3 Instructions outside the scope of the assignment – Instructions as included in these Special Terms and the Engagement Letter cannot undermine PwC's authority as an employer. In any case, the following elements shall fall within the powers of PwC as an employer vis-à-vis the team of On-site Staff that are bound by an employment contract with PwC, such that these elements can in no circumstances whatsoever be part of the Client's right to give instructions as set forth in these Special Terms and the Engagement Letter:

- ✓ recruitment policies (procedures, interviews, selection and hiring criteria etc.);
- ✓ policies regarding compensation and benefits and working conditions;
- ✓ progress follow-up and reporting;
- ✓ policies on training, education and supervision, except for what is necessary



PwC	Client
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for the performance of the assignment and what is specific to the Client;

- ✓ monitoring of working hours and specification of overtime, breaks or days of rest in lieu;
- ✓ authorising and providing grounds for absences (illness, short leave, holidays etc.);
- ✓ policies regarding disciplinary measures and dismissal;
- ✓ assessment and performance review interviews;
- ✓ job descriptions.

When within the Client's premises, the team of On-site Staff delegated by PwC shall adhere to what is provided in the house rules as well as in the rules regarding safety and hygiene as applied by the Client.

4.4 Specific obligations for the Client as regards the right to give instructions – The Client expressly acknowledges that the actual execution of these Special Terms shall be in accordance with the express written provisions. The parties undertake to immediately report to one another any presumed or factual incompatibility between the factual execution of these Special Terms and the written provisions hereof.

The Client undertakes to immediately inform its Works Council or, absent a Works Council, its Committee for Prevention and Protection at Work or, absent a Committee for Prevention and Protection at Work, its trade union delegation, of the existence of these Special Terms and the Engagement Letter. If the members of the Works Council, the Committee for Prevention and Protection at Work or the trade union delegation so request, the Client shall – as required by the procedure set down in section 31 of the Act of 24 July 1987 and implementing orders – provide them with a copy of the instructions regarding the performance of the assignment as determined in these Special Terms and the Engagement Letter.

5 Obligations concerning safety, prevention and wellbeing of the team of on-site staff

The Client undertakes to:

- ✓ provide PwC with the necessary information relating to the risks and measures in relation to the wellbeing of the On-site Staff during the performance of the assignment as applicable in the Client's company, taking account of the special characteristics of the Client's site;
- ✓ verify whether the team of On-site Staff have had training and instructions suitable to the Client's activities;
- ✓ coordinate the actions of the various external undertakings and to ensure cooperation between such undertakings and its own company with a view to implementing the measures regarding the wellbeing of the team of On-site Staff during the performance of the assignment;
- ✓ take any measures necessary to ensure the safety of PwC's team of On-site Staff.

If the Client fails to (fully) meet the obligations listed above, PwC may itself take the necessary measures at the expense and risk of the Client.

6 Team of the on-site staff on PwC

PwC may change the composition of the team of On-site Staff in agreement with the Client. Any such change shall neither affect the quality of the Services to be performed nor adversely affect the continued performance of the assignment.

The composition of the team of On-site Staff can also be changed in consultation with PwC at the request of the Client.



<u>PwC</u>	<u>Client</u>