

## Terms and Conditions of Purchase for transport, storage and/or forwarding services of Porsche Engineering Group GmbH / Porsche Engineering Services GmbH

As of 11/2023

### General part

#### 1. Governing conditions

- 1.1 The legal relationship between the Contractor (hereinafter: "AN") and Porsche Engineering Group GmbH / Porsche Engineering Services GmbH (hereinafter: "AG") is governed by these Terms and Conditions of Purchase and any other written agreements, including amendments and additions.

The General German Freight Forwarder Terms and Conditions (ADSp) and General Terms and Conditions of the Contractor do not apply even if they have not been expressly contradicted in the individual case.

- 1.2 In the order of precedence set out below, the contractual basis shall be the contract concluded (order and acceptance), the respective call-offs including the applicable appendices and these terms and conditions of purchase.
- 1.3 Contracts and call-offs as well as their amendments and additions must be concluded in writing or must be made in writing. In addition to the written form, the text form and the conclusion via an electronic system provided by the Client are sufficient for this purpose.

#### 2. Order, Right of Amendment

- 2.1 If the Contractor does not accept an order from the Client within five working days of receipt, the Client is entitled to revoke it. Call-offs are binding if the Contractor does not object immediately.
- 2.2 The Client is entitled to demand changes to the subject matter of the contract within the scope of reasonableness and after consultation with the Contractor. The Contractor shall immediately inform the Client of any foreseeable effects of the changes. Unless financial or temporal changes to the provision of services have been agreed in writing, remuneration and schedule remain unchanged.

#### 3. Invoicing and payment

- 3.1 As a matter of principle, Porsche invoices via the invoicing procedure. Unless otherwise expressly specified by Porsche, invoices are to be sent by the Contractual Partner exclusively in electronic form as follows: Direct invoice dispatch by e-mail in valid PDF format to:

**PE-Rechnungswesen@porsche-engineering.de**

If the contracting parties have agreed on electronic invoicing, the contracting party must ensure that the original invoicing is already carried out electronically.

- 3.2 In justified exceptional cases or at the request of the Client, the Contractor shall, after consultation with the Client's accounts payable, send its invoices in paper form to the following address: Porsche Engineering Group GmbH, Accounting, Porschestraße 911, D-71287 Weissach, Germany.
- 3.3 The invoices must be submitted to the Client in a verifiable manner, stating at least the Porsche supplier number, order number, shipment load reference number, transport order number, delivery note number, Porsche material number, unloading point and name of the contact person. All required accounting documents must be attached. The invoices must be issued in accordance with German VAT law. In exceptional cases, it will be sent by post or fax.
- 3.4 Insofar as the invoices are billed on an expense-related basis, the invoices to be issued in arrears in accordance with the contract/call-off, otherwise on a monthly basis, must contain information on the number of employees who have provided the billed services, the number of working days worked by each of these employees, the daily rate of the employees whose services have been billed, copies of all activity records to be prepared and signed off and a description of the expenses invoiced. Expenses will only be reimbursed to the extent agreed in accordance with the order and, if no lump sum has been agreed, only against proof.
- 3.5 Payment will be made within 30 days in net terms, unless otherwise expressly agreed. This period runs from the day of receipt of the invoice, but not before the agreed delivery date and not before the actual delivery of the goods or services and, if applicable, acceptance.
- 3.6 Payment shall be made by bank transfer.
- 3.7 In the event of defective delivery or service, the Client shall be entitled to withhold payment on a pro rata basis until proper fulfilment has been made.
- 3.8 The Contractor shall not be entitled to assign his claims against him or to collect them through third parties without the prior written consent of the Client, which may not be unreasonably withheld.

let. If, contrary to sentence 1, the Contractor assigns his claim against the Client to a third party without the latter's consent, the assignment shall nevertheless be effective. However, the Client may, at his option, make payments to the Contractor or the third party with discharging effect.

#### 4. Provision of services

The contractual services are to be provided on the basis of the current state of the art and in compliance with the care customary in the industry, but at least with the care of a prudent businessman. Relevant legal and official regulations must be observed. The status at the time of execution of the respective services is decisive.

#### 5. Inspection and Reporting Obligations

- 5.1 If the Contractor has any concerns about the intended type of execution or about the materials, studies, preparatory work or documents provided by the Client, these must be communicated to the Client immediately in writing. The same shall apply if the Contractor recognizes or must recognize that other information or requirements of the Client are incorrect, incomplete, unambiguous or unsuitable for execution.
- 5.2 Insofar as changes or improvements become apparent as expedient or necessary during the provision of services, the Contractor shall immediately inform the Client thereof in writing and obtain a decision on a possible change to the services.
- 5.3 In the event of justified reason (e.g. in the event of non-compliance with agreements, milestones, etc. by the Contractor), the Client is entitled, after reasonable prior notice, to review the provision of the Services by the Contractor during normal business hours and to inspect the materials, documents and performance results that are directly related to the Services.

#### 6. Inspection obligation of the Contractor receiving goods

If goods are delivered to the Contractor, the Contractor is obliged to check the information in the freight documents about the freight volume, to document the result and to communicate it to the Client. If the freight document does not contain any information about the freight volume, the Contractor is obliged to determine the freight volume and to inform the Client.

#### 7. Employee deployment

- 7.1 For the performance of the services and tasks specified in the order, the Contractor shall only employ personally and professionally qualified employees. The Contractor shall appoint to the Client a contact person/representative responsible for the orders, with whom the necessary coordination on the subject matter of the contract will take place.
- 7.2 The Contractor is obliged to notify the Client in writing of any contact person/representative in advance.
- 7.3 The Contractor is obliged to subject all persons whom he uses to perform the services owed on Porsche factory premises to a so-called terror screening before the first action is taken. For this purpose, surname, first name, date and place of birth must be checked by comparing them against the sanctions lists of EC Regulations No. 2580/2001, No. 881/2002 and No. 753/2011 and the supplements to the lists of names of the European Commission issued and issued for this purpose, and these checks must be repeated regularly – at least once a year. The Client may, at any time, request suitable evidence for the reconciliation or confirmation of the reconciliation.
- 7.4 A change of employees of the Contractor in accordance with Section 7.2 must be notified to the Client in writing in advance. In the case of an exchange of employees of the Contractor, Section 7.1 shall apply accordingly. In this respect, the Contractor shall bear the consequences, in particular all costs of the replacement of employees and the training of replacement employees.
- 7.5 The provision of the Services shall be carried out under the responsible direction of the Contractor. For the employees employed by the Contractor within the scope of the subject matter of the contract, the Contractor retains the sole technical, personnel and disciplinary authority to issue instructions.
- 7.6 When employing foreign employees, the Contractor is obliged to ensure that they have a valid residence permit entitling them to pursue gainful employment. Upon request, the Client must be presented with a valid work permit in accordance with the applicable regulations.

#### 8. Subcontractors

- 8.1 The Contractor is not authorised to commission subcontractors with the performance of planning and organisational services or parts thereof, insofar as they do not relate to an individual transport or a single arrangement of the shipment. Exceptions require the prior written consent of the Client. In any case, the Contractor is responsible for the selection of suitable subcontractors and undertakes to select only subcontractors known to him as reliable.
- 8.2 In any case, the Contractor must comply with the relevant laws and regulations, in particular labour and social law, when using subcontractors. He indemnifies the Client against all claims of third parties in connection with the use of subcontractors. The Contractor shall be liable for the actions and omissions of the subcontractors as well as for its own acts and omissions.

#### 9. Minimum Wage

- 9.1 The Contractor undertakes to pay its employees at least the minimum wages

prescribed by law or contractually agreed.

9.2 Furthermore, the Contractor undertakes to commission only those subcontractors who also contractually commit themselves to pay their employees at least the minimum wages prescribed by law or contractually agreed.

9.3 The Contractor shall oblige the subcontractors commissioned by the Contractor in accordance with Section 9.2.

9.4 In the event of a violation of the provisions of the Minimum Wage Act (hereinafter: "MiLoG"), the Contractor undertakes to fully indemnify the Client against all obligations associated with such a violation and to compensate the Client for any damage resulting from a culpable violation.

9.5 The same obligation applies to the Contractor if a subcontractor commissioned by the Contractor violates the provisions of the MiLoG.

9.6 Should the Client be sued by an employee of the Contractor for payment of the statutory minimum wage, the Contractor undertakes to provide the Client with all information necessary for the defence against the filing of the claim as well as any action for payment. This shall also apply after termination of the contractual relationship between the Client and the Contractor.

9.7 The Contractor undertakes to oblige subcontractors commissioned by the Contractor in accordance with Section 9.6 and to provide the necessary information to the Client without delay if an employee of the Subcontractor asserts claims against the Client.

## 10. GüKG, FPersG, FPersVO

10.1 The Contractor is responsible for compliance with the applicable laws and regulations, in particular the driving and rest times of the drivers used. The legally prescribed loading dimension and axle load restrictions must be complied with, taking into account any exemptions.

10.2 The Contractor assures that he or she has the permits and authorisations required for the performance in accordance with the Road Haulage Act (GüKG) as amended from time to time (in particular the permit pursuant to Section 3 of the Freight Transport Act, the Community Licence, the permit pursuant to the CEMT Resolution, the CEMT Removal Permit, the Swiss Licence for Commercial Road Haulage and the Third-Country Permit pursuant to Section 6 of the Freight Transport Act). Furthermore, the Contractor assures that driving personnel within the meaning of § 7b Abs. 1 GüKG will only be used if the conditions regulated in this provision in conjunction with .dem Aufenthaltsgesetz (AufenthG) are met. Furthermore, the Contractor shall ensure compliance with the carrying obligations provided for in Section 7b (1) and (2) of the GüKG.

10.3 On the basis of § 7c GüKG (responsibility of the Client), the Contractor is obliged to prove to the Client on request that he fulfils the above obligations under the GüKG. For audit purposes, for example, documents must be handed over to the Client.

10.4 If the Contractor uses subcontractors (executing carriers), the Contractor shall also contractually oblige them to comply with the obligations regulated in this section.

10.5 The Contractor shall be liable to the Client for any damage resulting from the violation of these provisions and shall indemnify the Client against claims by third parties for infringements.

## 11. Dangerous Goods

The Contractor is responsible for compliance with all relevant national and international laws and regulations for the transport of hazardous and environmentally hazardous substances. The version of these provisions in force from time to time shall prevail. In particular, the prohibitions on loading together according to GGVS/ADR must also be observed. The Contractor undertakes to use only personnel trained and/or instructed in accordance with the applicable regulations. His expertise must be proven in advance by submitting certificates/attestations. The Client is entitled to check the expertise of the Contractor at any time, including by third party service providers who are obliged to maintain confidentiality, e.g. by way of auditing.

## 12. Dates and Deadlines, Contractual Penalty

12.1 The performance and delivery periods and dates (hereinafter: "Milestones") are set out in the contract or call-off together with appendices or any other written agreement and are binding. As soon as one of the contracting parties realizes that agreed milestones cannot be met, it will immediately notify the other contracting party and justify the delay. The contracting parties will jointly discuss the effects of exceeding the deadline and possible remedial measures. Unless otherwise agreed, the statutory default regulation applies to postponements triggered by the Contractor.

12.2 If a contractual penalty has been agreed in the contracts and call-offs for delays for which the Contractor is responsible, the Client reserves the right to assert any additional damages. The right to demand payment of an agreed contractual penalty is not forfeited by the fact that the contractual penalty has not been expressly reserved at the time of acceptance of the late delivery. However, the reservation must be declared by the Client at the latest with the payment of the delayed performance. A contractual penalty for delay is to be offset against claims for damages based on the delay.

## 13. Risk of unusually high damage

The Client expressly points out that in the event of production interruptions due to non-compliance with delivery deadlines, he is threatened with an unusually high level of damage.

## 14. Unlimited liability of the Contractor

Statutory and contractual limitations of liability do not apply if the Contractor has caused the damage through intent or gross negligence or through the violation of essential contractual obligations.

## 15. Insurance

15.1 The Contractor is obliged to insure its liability at arm's length and to maintain the insurance for the duration of the contract.

15.2 Upon request, the Contractor shall provide the Client with proof of the existence of liability insurance coverage.

## 16. Force majeure

Force majeure, industrial disputes, riots, official measures and other unforeseeable, unavoidable and serious events release the contractual partners from their obligations to perform for the duration of the disruption and to the extent of their effect. The contracting parties are obliged to provide the necessary information without delay within the scope of what is reasonable and to adapt their obligations to the changed circumstances in good faith.

## 17. Provision

The Client reserves the right of ownership of the items provided by him. Processing or reshuffling by the Contractor will be carried out on behalf of the Client. If the supplies are processed or mixed with other items that do not belong to the Client, the Client acquires co-ownership of the new item in proportion to the value of its supplies to the other processed or mixed items at the time of processing. If the mixing takes place in such a way that the Contractor's property is to be regarded as the main item, the Contractor hereby transfers to the Client a pro rata share of co-ownership of the main property. The Client hereby accepts the transfer. The Contractor shall hold the sole ownership or co-ownership free of charge for the Client.

## 18. Termination and Termination of Contract

18.1 If the Contractor owes a performance of a work, the Client may – unless otherwise stipulated by applicable law – terminate the entire contract or parts thereof at any time, in the case of continuous performance only with a reasonable notice. If the Contractor is not responsible for the termination, his claim for remuneration is based on the statutory provisions with the proviso that the presumption is limited to 2.5% in accordance with § 648 sentence 3 BGB, unless the Contractor can prove a higher amount. If the termination takes place for good cause without observing a notice period, the Contractor shall only be entitled to remuneration for the services completed and proven up to the date of termination, if the Client can reasonably be expected to use these services and the services are usable. Otherwise, there is no entitlement to remuneration.

18.2 If the Contractor owes a service, the Client may terminate the contract or parts thereof at any time, unless otherwise stipulated by applicable law. If the termination takes place due to a breach of contract on the part of the Contractor for which the Contractor is responsible, or if the Contractor terminates the contract without being prompted to do so by the Client's conduct in breach of contract, only the services rendered up to that point in accordance with the contract, self-contained and proven are to be remunerated, insofar as these can be used by the Client. Claims for damages by the Client remain unaffected. If the Contractor is not responsible for the reasons for termination, the Client shall reimburse the expenses demonstrably incurred up to the termination of the contract and resulting directly from the order, including the costs from liabilities that cannot be resolved accordingly. The Contractor shall not be entitled to any further claims for performance or damages on the occasion of termination.

18.3 After the performance of the service agreed upon by the Order, the Contractor shall hand over all performance results as well as the documents provided to him by the Client, including parts, samples and digital data carriers, without being asked. A right of retention on these documents exists only on the basis of undisputed or legally established claims arising from the same legal relationship.

18.4 Any termination must be in writing.

## 19. Confidentiality, Information Security

19.1 The Contractor is obliged to treat all non-obvious commercial and technical details that become known to him through the business relationships as trade secrets.

19.2 Drawings, models, templates, samples and similar objects of the Client may not be made available to unauthorized third parties or otherwise made accessible. The reproduction of such objects is only permitted within the framework of operational requirements and copyright regulations.

19.3 Subcontractors shall be obliged accordingly.

19.4 The Contractor may only advertise the business relationship with the prior written consent of the Client.

19.5 The Contractor undertakes to immediately and effectively secure all information and data of the Client against unauthorized access, alteration, destruction or loss, unauthorized transmission, other unauthorized processing and other misuse in accordance with the current state of the art. When backing up client data, all precautions and measures must be observed in accordance with the currently recognized state of the art in order to archive and restore data at any time in a loss-proof and legally secure manner. At the request of the Client, the Contractor is obliged to have a TISAX audit ([www.tisax.de](http://www.tisax.de)) carried out within a reasonable period of time with the TISAX test objective specified by the Client and to make the result available to the Client.

## 20. Data protection, assignment of data

20.1 If the Contractor obtains access to personal data in the course of the provision of the contractual services, the Contractor shall comply with the applicable data protection regulations, in particular process personal data exclusively for the purpose of providing the contractual services (intended purpose), ensure that its employees only have access to the data to the extent absolutely necessary, and oblige its employees in writing on data secrecy to comply with the data secrecy requirements. data protection regulations and provide proof of this to the Client upon request. In the event of the processing of personal data by the Contractor on behalf of the Client, the relevant data protection agreement must be concluded, which the Client makes available for this purpose (in particular the order processing agreement), before the Contractor gains access to the Client's personal data. The Contractor warrants that the processing of personal data attributable to the Client or its customers will only take place within the territory of the Federal Republic of Germany, a member state of the European Union or a state party to the Agreement on the European Economic Area. Deviations from this must be expressly agreed in writing between the Client and the Contractor.

20.2 The Contractor acknowledges that all data generated by the Client, the Contractor, the End Customer or any other third party from or in connection with the use of the subject matter of the contract shall be assigned to the Client, unless the End Customer or another third party is entitled to it under applicable law. The Contractor will not assert any ownership or other rights to this data and, in particular, will not use the data for "big data purposes", such as data collection, the creation of databases or the performance of data analyses. The Contractor's right to use data for the performance of this contract, insofar as this is necessary for this

purpose, remains unaffected.

## 21. Rights of retention and lien

21.1 The Contractor waives the exercise of rights of retention and lien.

21.2 The Contractor waives the set-off of claims for his Remuneration claims against damages by the Client.

## 22. Compliance and Sustainability

22.1 The Contractor undertakes to take all measures that are necessary and appropriate to combat corruption and avoid other violations of the law, in particular against provisions of antitrust law, competition law, environmental protection, customs and foreign trade law and against the rights of employees. The Contractor shall take reasonable organisational measures (including legal or contractual) measures to prevent its legal representatives, employees, subcontractors, consultants or other third parties commissioned by the Contractor from making themselves liable to prosecution by committing or refraining from acting, for example for bribery, corruption, granting of advantages, acceptance of benefits, money laundering, fraud or breach of trust.

22.2 In the event of a breach of these obligations or if there is a reasonable suspicion of such a breach in connection with the performance of the obligations under this Agreement, the Contractor shall promptly inform the Client and inform the Client of the corrective measures it will take to remedy the breach and prevent future breaches. If the Contractor fails to inform the Client immediately or to take appropriate remedial measures within 60 days of becoming aware of it, the Client is entitled to terminate the affected contract without notice or to terminate the business relationship in its entirety with immediate effect.

The Contractor shall indemnify the Client, its legal representatives, organs and employees against all claims, damages, costs and expenses and, among other things, legal costs resulting from the breach of the obligations under this clause, provided that this breach is not the responsibility of the Client or a third party commissioned by the Client.

22.3 In all other respects, the provisions set out in [www.porscheengineering.com/peg/en/conditionsofpurchase](http://www.porscheengineering.com/peg/en/conditionsofpurchase) available "Requirements of the

Volkswagen Group for Sustainability in Relations with Business Partners (Code of Conduct for Business Partners)". In all other cases, the [www.porscheengineering.com/peg/en/conditionsofpurchase/](http://www.porscheengineering.com/peg/en/conditionsofpurchase/) available provisions of the Guideline "Principles of Conduct for Business Partners".

22.4 Insofar as the Client or authorities require insight into the production process or the provision of services and the documents and processes of the Contractor relating to the order in order to verify certain requirements, the Contractor undertakes to allow such a review or audit in its area and to provide all reasonable support in doing so.

## 23. Final Provisions

23.1 The Contractor shall inform the Client in good time of imminent or existing payment difficulties or possible insolvency.

If the economic situation of one of the contracting parties deteriorates in such a way that the performance of the contract is seriously jeopardized, the other contracting party is entitled to withdraw from the contract for the unfulfilled part.

23.2 Should any provision of these Terms and Conditions of Purchase and the other agreements made be or become invalid, this shall not affect the validity of the remainder of the contract. The contracting parties are obliged to negotiate in good faith about a provision replacing the invalid provision. 23.3 The law of the Federal Republic of Germany shall apply exclusively, unless there are mandatory provisions of another state or an international convention binding on the Federal Republic of Germany to the contrary.

23.4 The exclusive place of jurisdiction is the registered office of the Client, whereby the Client reserves the right to assert claims at the court of the Contractor's registered office. In the case of Articles 31 of the CMR and 46(1) of the CIM, this provision shall apply as an additional provision conferring jurisdiction, but not in the case of Articles 39 of the CMR, 33 MT and 28 WA.

23.5 These Terms and Conditions of Purchase have been drawn up in German and English. In the event of any inconsistencies or discrepancies between the German and English versions, the German version shall prevail.

## Special part

### First Section: Promotion

If the Contractor is liable for the carriage of goods, the following provisions shall apply in derogation and addition to the applicable law:

#### 24. Acquisition of an asset

24.1 The Contractor must immediately notify the Client of any visibly damaged goods or incomplete consignments.

24.2 Any such reservation by the Contractor entered in the bill of lading with regard to the goods and their packaging as well as the number of freight items and their signs and numbers must be acknowledged in writing by the Client or by the staff at the place of acceptance. In the absence of a well-founded reservation or if a reservation has not been acknowledged by the Client or by the staff at the place of acceptance, it is presumed that the goods and their packaging were in good external condition at the time of acceptance and that the number of pieces of cargo and their signs and numbers correspond to the information in the shipping documents.

24.3 The Contractor shall instruct the Shipper to place the goods to be transported on the loading area and shall stow and secure the goods in a safe manner for transport.

#### 25. Delivery of the goods

25.1 If a loss or damage to the goods is externally recognizable and the Client or the Recipient notifies the Carrier of loss or damage within four hours of delivery, it is presumed that the goods were missing at the time of delivery or had the reported damage.

25.2 The presumption pursuant to Section 25.1 shall also apply if the loss or damage was not

externally recognizable and the Client or the Recipient notified the Contractor of the loss or damage by fax or e-mail within seven days of delivery.

25.3 If the Contractor is the recipient of a consignment transported on behalf of the Client, the Contractor is obliged to unload the goods from the means of transport.

#### 26. Liability

26.1 Within the scope of application of Section 431 of the German Commercial Code (HGB), the following maximum liability limits apply

- in the case of material transport, 27 units of account for each kilogram of the gross weight of the goods
- in the case of vehicle transport, 40 units of account for each kilogram of the gross weight of the goods.

26.2 The same applies to domestic transport by road outside Germany. If the compensation to be paid under the applicable law is higher, it shall remain the same.

26.3 The said unit of account is the Special Drawing Right of the International Monetary Fund.

26.4 The Client's liability is limited to 3 times the freight agreed for the carriage in question. This limitation of liability does not apply to personal injury and damage caused by intent or gross negligence.

### Second Section: Dispatch

If the Contractor is responsible for arranging the shipment of goods, the following provisions shall apply in derogation and addition to the applicable law:

#### 27. Limitation of Liability in the Event of Breach of Forwarding Obligations

In order to make the risk calculable for the Contractor, the Contractor's liability for financial losses is limited to EUR 1,000,000.00 (in words: one million euros) per individual case and to a maximum

of EUR 2,000,000.00 (in words: two million euros) per contract year.

#### 28. Liability under freight law

Insofar as the Contractor has the rights and obligations of a carrier or a carrier with regard to carriage, the provisions of Section One shall apply.

### Third Section: Storage

If the Contractor is liable for the storage of goods, the following provisions shall apply in derogation and addition to the applicable law:

#### 29. Obligations of the Contractor

29.1 Upon acceptance for storage, the Contractor shall carry out an incoming inspection according to the characters, numbers, number and volume of the packages as well as for externally recognizable damage or other defects of the goods. Recognizably damaged or defective goods or incomplete shipments may only be stored by the Contractor with the consent of the Client.

29.2 If a loss or damage or defect of the goods is externally recognizable and the Contractor does not notify the Client of the loss, damage or defect at the latest when taking over the goods, it is presumed that he has taken over the goods completely, undamaged and free of

defects. The presumption also applies if the loss, damage or defect was not externally recognizable and was not reported within seven days of the damage, defect or lack of stock being discovered.

29.3 The Contractor shall inspect regularly and inform the Client immediately if it detects any damage or shortages.

29.4 The Contractor observes the FIFO principle, i.e. the same goods stored earlier are retrieved before the goods stored later.

29.5 The Contractor shall keep a stock book or operate a corresponding warehouse management system and shall keep documents on all receipts and issues available for verification by the Client. By November of each year at the latest, he shall carry out a physical inventory in the presence of the Client. Negative stock differences are at the expense of the Contractor. Additional holdings remain the property of the Client and must be reported separately by the Contractor.



29.6 Recognizably damaged goods may only be delivered after consultation with the Client.

**30. Insurance of tangible assets**

The stored tangible assets are to be insured by a property all-risks insurance on "first risk" with a sum of five million euros, which is due to the Client alone. The

shall provide the Client with the necessary information in a timely manner. Upon request, the Contractor shall provide the Client with proof of the existence of insurance coverage.

**31. Claims Settlement**

The Contractor shall keep damage statistics and make them available to the Client on a regular basis.