

Appendix A – Labour Clause

The parties agree that this agreement (“**the Agreement**”) constitutes a contract for the provision of temporary staffing services.

The Agency is responsible for its own employees, and Bravida has no contractual ties with these workers. This includes, but is not limited to, matters related to taxation, collective agreements, or other employment law obligations, including obligations regarding income tax (A-skat) and labour market contributions (AM-bidrag).

Bravida is responsible for supervising, instructing, and managing the temporary workers, and for ensuring that their working conditions comply with applicable occupational health and safety legislation and standards, only in relation to the Agreement. Bravida is not responsible for any matters arising outside the scope of this Agreement.

The Agency is obliged, throughout the term of the Agreement, to be and remain a member of an employers’ organization under the Confederation of Danish Employers that is party to a collective agreement covering the relevant work. Documentation must be provided to Bravida no later than 30 days after the Agreement is signed by the parties.

The Agency is obliged to comply with and implement the collective agreements and individual arrangements applicable to Bravida’s employees, for its own employees when performing comparable work. Where no relevant collective agreement applies, the Agency must, at a minimum, ensure that wages (including benefits), working hours, and other employment conditions for all employees are no less favourable than those applicable to similar work under a collective agreement entered into by the most representative labour market parties in Denmark, and which applies nationwide.

It is clarified that collective agreements entered into between Dansk Industri DIO III and 3F / 3F Construction, Earth and Environmental Workers’ Union in Copenhagen are considered to apply nationwide.

The Agency is expected and required to:

- Be familiar with and comply with all applicable Danish legislation, including, but not limited to, legislation regarding tax, occupational health and safety, posting of workers, and working time regulations.
- Respect general norms and practices of the Danish labour market, including collective agreements.

Reclassification and Indemnification

If the Danish Tax Agency reclassifies the cooperation between the parties as falling under the rules on labour leasing, and this results in Bravida being required to withhold and pay Danish income tax (A-skate) and labour market contributions (AM-bidrag) on the Agency’s or sub-supplier’s employees’ remuneration, the Agency shall indemnify Bravida for all related tax claims, including principal amounts, interest, penalties, and any associated costs.

Bravida shall be entitled to seek full recourse from the Agency for all amounts paid to the Danish Tax Agency, and the Agency shall loyally assist in any reimbursement claims against relevant foreign tax authorities.

Argumentation and Documentation

The Agency is obligated to participate in the provision of information and argumentation in connection with any case regarding classification. This obligation includes the information already defined in the Agreement’s appendices, if not up to date. The Agency is subject to the same deadlines as those under the “Disclosure Obligation upon Request.”

Disclosure Obligations

Proactive Disclosure

The Agency shall provide a list of all necessary information regarding employees working on the assignment in Denmark, either directly or through subcontractors, including but not limited to:

- Full name
- Date of birth
- TIN (Tax Identification Number) - (if specifically required)
- CPR number (if assigned) - (if specifically required)
- Address in home country and, if applicable, in Denmark - (if specifically required)
- Income details for the period in Denmark - (if specifically required)

This is to enable Bravida to ensure that the Agency complies with its obligations under the Danish Withholding Tax Act, including correct reporting and payment of income tax (A-skat) and labour market contributions (AM-bidrag) by the Agency and its sub-suppliers.

The Agency must ensure that the employee list is accurate and up to date at all times. If the Agency receives claims from trade unions, individual employees, or public authorities regarding matters related to its own or its sub-suppliers' employees, the Agency must immediately and without undue delay inform Bravida. Bravida must also be kept informed of the development of such cases and has the right to participate in any meetings with such unions, employees, or authorities.

Disclosure Upon Request

Upon request from Bravida, the Agency or its sub-suppliers must immediately provide documentation demonstrating compliance with the Labour Clause, including employment contracts, payslips, timesheets, and other relevant documentation as requested by Bravida.

Upon request, the Agency must also provide documentation of employees' employment conditions, including employment contracts, payslips, timesheets, and other relevant documentation.

Upon request, the Agency must provide documentation that income, income tax (A-skat), and any labour leasing tax have been correctly reported for all employees leased or previously leased to Bravida.

Upon request, the Agency must provide documentation that foreign employees have valid residence and work permits, and that proper notification has been made to the Register of Foreign Service Providers (RUT).

In connection with the sharing of personal data, the Agency is obligated to comply with applicable data protection regulations, including but not limited to the duty to inform employees and the principle of data minimization.

Upon Bravida's request, the Agency is obligated to participate in meetings with trade unions or the client regarding its obligations under the Labour Clause.

The Agency must provide all information under the "Disclosure Upon Request" clause within five (5) working days.

If the Agency has arranged accommodation for its own or its sub-suppliers' employees, Bravida is entitled to conduct inspection visits to ensure that the conditions are satisfactory.

Breach of Contract

Any violation of the obligations under this Agreement, including obligations related to taxation, the Labour Clause, or the disclosure requirements, shall be considered a material breach of the Agreement.

In the event of reclassification by the Danish Tax Agency, Bravida reserves the right to withhold a reasonable portion of the contract amount corresponding to the potential tax exposure, retroactive payment claims under collective or individual agreements, any penalties under such agreements, and costs related to any complaint or legal proceedings, until the matter is finally resolved. The resolving can include administrative decision, court ruling, or settlement.

As an alternative or supplement to withholding payment, Bravida may require the Agency to provide adequate security (e.g., bank guarantee or deposit in a blocked account) to cover the potential tax exposure and retroactive payment claims under collective or individual agreements, including interest and costs.

If reclassification results in additional costs for Bravida, including interest, fines, or other punitive consequences, Bravida reserves the right to claim reimbursement of such costs from the Agency. The Agency shall immediately pay all fines, compensation, claims for additional or retroactive payment, and associated costs, penalties, interest, etc., resulting from the Agency's breach or failure to comply with working conditions, including the Labour Clause, whether owed to Bravida or third parties.

Bravida is entitled, but not obligated, to pay such claims to third parties and subsequently offset such payments against any amounts owed to the Agency or demand reimbursement from the Agency. Bravida is entitled to terminate this Agreement following a prior written notice to the Agency if the Agency breaches the Labour Clause or the obligations arising from it, including the disclosure requirements. In such cases, the Agency shall not be entitled to compensation and must fully indemnify Bravida against any losses incurred in this context.

Any claim from Danish trade unions or the client due to the Agency's breach or failure to comply with collective agreements or other matters covered by the Labour Clause shall be the sole responsibility of the Agency. The Agency shall fully indemnify Bravida against any resulting losses.

Bravida cannot be held liable by the Agency or its employees for such breach or non-compliance. In the event that a claim is raised by a trade union or other party due to non-compliance with the above terms, the Agency shall immediately pay a penalty of DKK 100,000. This applies regardless of whether the Agreement is terminated.