**EXHIBIT XIV**

**DIRECTIVES FOR CLAIMS AND CHANGE ORDERS**

**1. General Provisions**

1.1. During the performance of the Agreement the Buyer shall have the right, through the issuance of a Change Order to alter, modify, add, or otherwise change the Scope of Supply or part thereof under the Agreement. Seller may also submit, for Buyer’s approval, a written Claim related to the Scope of Supply or part thereof under the Agreement, it being understood that Seller may not modify the Scope of Supply under the Agreement, except pursuant to written instructions of Buyer through the issuance of a Change Order, and that any costs related to modifications made by Seller without the respective Change Order or any costs related to consequential modifications shall be borne exclusively by Seller. In the event that Buyer agrees with the modifications proposed by Seller, Buyer will issue to Seller a Change Order requesting Seller to perform the corresponding variations in the Scope of Supply. If Buyer and Seller cannot reach an agreement regarding the need for implementing the variations proposed by Seller, or if Buyer does not agree that the request constitutes a request to execute additional works not included in the scope under the Lump Sum Price, then the Parties shall submit the dispute to resolution in accordance with the provisions of Article 24.2 of the Agreement.

1.2. All the works required in connection with any Change Order related to the Basic Design endorsement procedure provided for in Article 12 of the PSA, item 2 of this Exhibit and Exhibit III shall be performed by Seller in accordance with the agreed upon Specifications and calendar, in exchange for payment of the unit prices set forth in the Schedule B1 and/or the Schedule B2 of EXHIBIT XXI - PRICE SCHEDULE, as provided in Section 9.3 of the Agreement, without the need of a Contract Amendment if any of such Schedules contain applicable unitary price items for the works to be performed under the Change Order in question.

1.2.1 If, however, the nature of the works to be performed under any Change Order related to the Basic Design endorsement procedure provided for in Article 12 of the PSA, item 2 of this Exhibit and Exhibit III is not contemplated by an applicable unit price item or items provided for in Schedules B1 or B2, or if the Change Order in question is not related to the Basic Design Endorsement, the Parties shall review, negotiate, and approve in due course (so as not to put at risk or impact the Critical Path Schedule or the Project Schedule) eventual amendments to the Agreement to provide for unit price items that cover the works required under the Change Order in question. Buyer reserves the right to withdraw any Change Order if agreement is not reached.

1.3. The contractual deadlines established on Article 11 of the Agreement will be adjusted due to a Change Order if, and only if, Seller can demonstrate that the Change Order would affect the Critical Path Schedule and the Project Schedule. Seller shall minimize and mitigate the impact of any Change Order to the Project Schedule and the Critical Path Schedule.

1.3.1. Impacts arising from any Change Order on the Project Schedule shall be implemented according to requirements defined in EXHIBIT VI - DIRECTIVES FOR PLANNING AND CONTROL.

1.4. Seller shall establish and maintain an auditable change control process and present a periodical control of Changes Orders carried out under the Agreement, providing details about the status of each phase of the Change Orders (Engineering, Procurement, Construction and Assembly and Commissioning) until final implementation, including as built documents issuance.

1.5. Seller shall remain responsible for execution and updating of hazard and safety studies affected by any Change Order, and for the mitigation of the consequences arising therefrom, in accordance with EXHIBIT III - DIRECTIVES FOR PRODUCT DEVELOPMENT.

1.5.1. Seller shall be responsible for the management and control of any design changes, and shall keep all documents related to them in a traceable and auditable form, including design, procurement, construction and assembly and inspection reports to be considered as evidence of the execution of the Scope of Supply.

1.5.1.1 For each Change Order, Seller shall provide an electronic folder with the evidence of implementation of such change order, including, but not limited to, issued/revised list of documents, list of materials, services, performed tests, inspections report, pictures, etc.

1.5.2. The change control process shall indicate all the subsystems impacted by such changes.

1.6. At the request of Buyer, Seller shall from time to time produce a report informing Buyer the actual progress of the work relating to the Change Orders.

**2. Basic Design Endorsement**

2.1. Seller shall execute the Basic Design Endorsement of the Exhibit II – BASIC DESIGN in accordance with EXHIBIT III - DIRECTIVES FOR PRODUCT DEVELOPMENT.

2.2. The Parties shall work together to establish an agreement on the extent of the inconsistencies that shall be considered as the “Agreed Endorsement Scope”.

2.2.1. Detailed engineering cost variations due to changes identified on Basic Design Endorsement shall be paid for by Buyer as per Engineering Services included in the unit price schedule B1 of EXHIBIT XXI - PRICE SCHEDULE.

2.2.2. Other impacts of the “Agreed Endorsement Scope”, if any, shall be paid for by Buyer as construction and Assembly Services included in the unit price schedule B2 of EXHIBIT XXI - PRICE SCHEDULE or considered as a Change Order to be sent by Buyer and executed according to the provisions set out in this Exhibit.

2.2.3 In case the quantities needed on unit prices schedule B1 or B2 to cover all impacts identified during Basic Design Endorsement are not enough, the proper evidence of the necessity shall be provided by SELLER and the additional amounts accepted by BUYER shall be considered as a Change Order to be sent by Buyer and executed according to the provisions set out in this Exhibit.

**3. Change Order**

3.1. Buyer may request a Change Order as soon as it identifies the necessity or convenience to make any change to the Scope of Supply. Buyer shall send a Change Order to Seller, outlining the reasons for the proposed change. The Change Order shall include reasonable data to enable Seller to understand the change scope, its motivation and to evaluate its impact, if any. Appendix I may be used as a reference.

3.1.1. Seller may request further information and reasonable data as necessary to further its understanding of the Change Order scope and its motivation, and to evaluate its impact.

3.1.2. Change Orders shall be classified either as “Discretionary Change Orders” or as “Mandatory Change Orders”. “Mandatory Change Orders” differ from “Discretionary Change Orders” in that implementing the relevant change is necessary if the Scope of Supply is to be executed correctly. Buyer shall have absolute discretion with respect to the characterization of the Change Order.

3.2. [Canceled]

3.3. After receiving a “Mandatory Change Order” or a “Discretionary Change Order” from the Buyer, the Seller shall respond to Buyer within 14 days, with a “Written Statement” setting forth the effect, if any, that such a proposed Change Order would have on the Agreement. The “Written Statement” shall deal with any impact that such Change Order would entail in terms of the Scope of Supply and any other provisions of this Agreement. The “Written Statement” shall also set out the execution and updating of hazard and safety studies and actions required to mitigate the consequences of the change in accordance with EXHIBIT III - DIRECTIVES FOR PRODUCT DEVELOPMENT.

3.3.1. Seller’s “Written Statement” shall not include any costs or commercial values.

3.4. Upon receiving Seller’s “Written Statement”, the Parties shall work together to establish an agreed detailed scope of change (“Agreed Scope of Change”), which shall define the extent of the impacts to be considered and the quantified amount of material and work necessary to implement the Change Order.

3.4.1 In the case of “Mandatory Change Orders”, the “Agreed Scope of Change” may consider the services included in the unit price Schedules B1 and B2 of EXHIBIT XXI - PRICE SCHEDULE as a means to accomplish the change scope.

3.5 After the establishment of the “Agreed Scope of Change”, Seller shall submit a Commercial Proposal, containing a budget price to implement the Change Order. The Commercial Proposal shall consider further directions presented in item 5 of this Exhibit.

3.6. If necessary, in accordance with item 1.2 of this Exhibit, once an “Agreed Scope of Change” is established and the Commercial Proposal is received, the Parties shall enter a negotiation to establish a Contract Amendment.

3.6.1.In the case of a “Mandatory Change Order”, Buyer may require that the works necessary to implement the Change Order commence before the Agreement is amended. Such a requirement must be issued in writing.

3.6.1.1. Notwithstanding the above, the Parties shall continue their negotiation to finalize a Contract Amendment for any “Mandatory Change Order(s)”.

**4. Claims**

4.1 Seller may pose a Claim throughout the execution of the Scope of Supply if it verifies and proves the necessity of any adjustment to the Agreement. In this case, Seller shall notify Buyer in writing, outlining the reasons for the proposed Claim including reasonable data in support of the Claim and to justify its motivation and impact. Appendix II may be used as a reference.

4.1.1. Buyer may request further information and reasonable data as necessary to further its understanding of the Claim and its motivation, and to evaluate its impact.

4.1.2. Seller’s claim first notice shall not include any costs or commercial values.

4.2. The Seller shall submit a Claim upon the occurrence of the following reasons:

4.2.1. Acts or Omissions of Buyer. Acts or omissions of Buyer that constitute a failure of any express obligation of Buyer under this Agreement and materially and adversely affect Seller’s actual costs attendant to the execution of the Scope of Supply (which costs shall be adequately documented and supported by Seller) or ability to perform any requirement under this Agreement.

4.2.2. Emergency. An emergency causing imminent and immediate danger to human health or property (excluding the Scope of Supply), which was not caused by, or did not arise out of, any acts or omission of Seller or any subcontractor or an event of Force Majeure, and which materially and adversely affects Seller’s actual costs (which costs shall be adequately documented and supported by Seller) to execute the Scope of Supply.

4.2.3 An Event of Force Majeure the effect of which is to delay the completion of the Scope of Supply as provided in Section 23.2.

4.2.4 An alteration, modification, addition or other change to the Scope of Supply by Buyer where Buyer is entitled to issue a Change Order pursuant to Article 12 and Section 1.1 of this Exhibit XIV but has not done so; provided, however, that the enforcement by Buyer of the Scope of Supply and the obligations of Seller under this Agreement shall not constitute any such alteration, modification, addition or other change.

4.2.5 The suspension of the Scope of Supply by Buyer as provided in Section 21.3.

4.2.6 Seller validly suspends the Scope of Supply execution in accordance with Section 21.5, as provided in Section 21.6.

4.2.7 Substantial Hardship. The occurrence of the circumstances described in Section 9.6 (referred to therein as “substantial hardship”) that may entitle the Seller to an adjustment to the Contract Price as provided in Section 9.6.

4.2.8 The creation of new taxes, modification of rates and/or modification to calculation basis, the extinction of existing taxes, inception of tax breaks of any kind and/or exemption from or reduction of taxes that either directly or indirectly are proven to increase or reduce the burden of the Seller, as provided in Section 7.3.

4.2.9 The foregoing Sections 4.2.1 through 4.2.8 are not intended to limit in any manner the rights of Seller under any other provision of this Agreement.

4.3. After receiving the Claim from Seller, Buyer shall respond to Seller within 14 days with a “Preliminary Claim Evaluation” letter or statement. Seller shall not carry out any change until in receipt of the Change Order signed by Buyer.

4.4. If Buyer agrees that the Claim is preliminarily valid, the Parties shall work together to establish an agreed detailed impact of the Claim (“Agreed Impact of Claim”), which shall define the extent of the impacts to be considered and the quantified amount of material and work affected by the Claim.

4.4.1. In no event shall Seller be entitled to stop or delay the performance of the Scope of Supply on the basis of a Claim, even if Buyer indicates it to be preliminarily valid. Seller is responsible for mitigating or preventing any delay or impact to the Scope of Supply, regardless of the expected outcome of any Claim under discussion with the Buyer.

4.5. After an “Agreed Impact of Claim” has been finalized, Seller shall submit a Claim Cost Request, containing a budget price to be paid to Seller for the additional costs related to the Claim. The Claim Cost Request shall consider further directions presented in Item 5 of this Exhibit. For the avoidance of doubt, in accordance with Section 23.1.1 of the Agreement, and notwithstanding anything to the contrary in this Exhibit or the Agreement, Seller shall not be entitled to any payment or reimbursement for additional costs or adjustment to the Contract Price resulting from Force Majeure, including in connection with any Change Order or Claim.

4.6.If necessary in accordance with item 1.2 of this Exhibit,once an “Agreed Impact of Claim” has been finalized and the Claim Cost Request is received, the Parties shall commence a negotiation to agree on a Contract Amendment.

4.7. All modifications brought about by Seller, without Buyer’s prior written approval, shall not be paid for. In the case of modifications made by Seller on its own initiative, which may have the effect of lowering costs, provided that such modifications meet the approval of Buyer, then realized cost savings will be deducted from the Contract Price; otherwise Seller shall demolish at its own expense those parts of the work not accepted by Buyer and rebuild them in accordance with the provisions set forth in the Agreement.

**5. Directions for preparing Commercial Proposal and Claim Cost Request**

5.1. Seller’s Commercial Proposal or Claim Cost Request shall set out a complete breakdown showing detailed quantities, unit prices, fees, and taxes, taking into account any savings or costs not incurred by Seller.

5.1.1. Indirect costs already covered by the Scope of Supply under the Agreement (e.g. central administration, indirect manpower, facilities, assembling equipment, hardware, scaffolds etc.) shall not be included.

5.1.1.1 Seller must present a justification for Buyer approval if the Change Order requires incurring indirect costs in addition those specified in the Agreement.

5.1.2. Assembly equipment (cranes, scaffolds, forklifts, among others) covered by the Scope of Supply shall not be included, unless they are dedicated exclusively to the works concerning the Change Order and/or need to be mobilized for a longer duration than expected due to the Change Order.

5.1.2.1 Seller must present a justification for approval by Buyer if the Change Order requirements for assembly equipment extend beyond what is provided for in the Agreement.

5.1.3. The direct manpower costs shall take into consideration productivity indexes including a productivity index for engineering related to each type of document (ET, FD, RM, P&ID, MD, LI, IS, DE etc.) and for each discipline (structure, piping, electrical, instrumentation, mechanical, process, etc.), and a productivity index for construction and assembly (structure, piping, electrical, instrumentation, mechanical, painting, civil etc.).

5.1.4. The cost composition may include an allowance for an inspection team formed by specialists including, but not limited to, Welding Inspector, Non-destructive Tests Inspector, Environmental Inspector, Paint Inspector, Piping Inspector, Electrical/ Instrumentation Inspector, Thermal Insulation Inspector.

5.1.5. Contingency shall not be included.

5.1.6 Financial expenses can be included, limited by the same percentage as those reported as “Benefits and Indirect Expenses” in the SEP, Addendum 6 - STATEMENT OF PRICE FORMATION. No other financial costs shall be included.

5.1.7 Scope reduction – In case of scope reduction (negative Change Orders), contingency, financial expenses and profit shall be included in the same percentage as those reported as “Benefits and Indirect Expenses” in the SEP, Addendum 6 - STATEMENT OF PRICE FORMATION.

5.2. In the event that the Agreed Scope of Change or Agreed Scope of Claim implies an extension to the Project Schedule, apart from the direct costs stated on Item 5.1 of this Exhibit, indirect costs may also be taken into consideration.

5.2.1 [Canceled]