

FLOWDOWN PROVISIONS FOR THE PURCHASE OF COMMERCIAL PRODUCTS AND COMMERCIAL SERVICES

UNDER A U.S. GOVERNMENT CONTRACT

The following Federal Acquisition Regulation (“FAR”) and Department of Defense FAR Supplement (“DFARS”) clauses (collectively, “USG Clauses”) are incorporated by reference in the Subcontract as required by the terms of Quantum Computing, Inc.’s or its subsidiaries and affiliates EM4, LLC, Freedom Photonics, LLC, NuCrypt LLC, Nhanced Semiconductors, Inc., and OptoGration Inc. (“Buyer”) Government prime contract or subcontract under a government prime contract (“Government Contract”), by operation of law or regulation, or by the terms of the specific clause. The effective version of the USG Clauses shall be the version set forth in Buyer’s Government Contract, including any applicable agency class deviation, or, if no version is specified therein, the version in effect as of the date the Subcontract is issued. For purposes herein, “Subcontract” shall include any contract, task order, purchase order, indefinite delivery indefinite quantity agreement, or basic ordering agreement. Seller shall flow down to its lower-tier subcontractors all applicable USG Clauses and any other requirements of the Subcontract so to enable and ensure that Buyer and Seller comply with all applicable requirements of Buyer’s Government Contract. In interpreting and applying USG Clauses flowed down to Seller, and as context requires, the terms “Contractor” and “Offeror” shall mean Seller, the term “Contract” shall mean the Subcontract, and the term “Government”, “Contracting Officer” and equivalent phrases shall mean Buyer and/or the Buyer’s Procurement Representative. However, as an exception to the foregoing, the terms “Government” and “Contracting Officer” do not change in the following circumstances:

- (a) in the phrases “Government Property,” “Government-Furnished Property,” and “Government-Owned Property;”
- (b) in the Patent Rights clauses incorporated therein, if any;
- (c) when a right, act, authorization or obligation can be granted or performed only by the Government or a Contracting Officer or his/her duly-authorized representative;
- (d) when title to property is to be transferred directly to the Government;
- (e) when access to proprietary financial information or other proprietary data is required, except as otherwise provided in the Subcontract; and
- (f) where specifically modified in the Subcontract.

(1) FAR CLAUSES FOR COMMERCIAL PRODUCTS AND COMMERCIAL SERVICES

The following FAR Clauses are hereby incorporated by reference, as applicable, and made a part of the Subcontract:

Applicable to all Subcontracts:

- 52.203-19 Prohibition on Requiring Certain Internal Confidentiality Agreements or Statements
- 52.204-23 Prohibition on Contracting for Hardware, Software, and Services Developed or Provided by Kaspersky Lab and Other Covered Entities
- 52.204-25 Prohibition on Contracting for Certain Telecommunications and Video Surveillance Services or Equipment
- 52.204-27 Prohibition on a ByteDance Covered Application
- 52.204-30 Federal Acquisition Supply Chain Security Act Orders—Prohibition (Alt I applies if included in Buyer’s Government Contract)
- 52.222-50 Combating Trafficking in Persons
- 52.225-13 Restrictions on Certain Foreign Purchases
- 52.240-1 Prohibition on Unmanned Aircraft Systems Manufactured or Assembled by American Security Drone Act—Covered Foreign Entities
- 52.244-6 Subcontracts for Commercial Products and Commercial Services

Applicable to Subcontracts over \$3,500:

- 52.222-54 Employment Eligibility Verification (applies to Subcontracts for commercial or non-commercial services, except for commercial services that are part of the purchase of a COTS item, performed by the COTS provider, and are normally provided for that COTS item)

Applicable to Subcontracts over the micro-purchase threshold:

- 52.223-18 Encouraging Contractor Policies to Ban Text Messaging While Driving

Applicable to Subcontracts over \$10,000:

- 52.222-40 Notification of Employee Rights Under the National Labor Relations Act (applies to Subcontracts that will be performed wholly or partially in the United States, unless exempt by E.O. 13496)

Applicable to Subcontracts over \$15,000:

- 52.222-36 Equal Opportunity for Workers with Disabilities

Applicable to Subcontracts over \$35,000:

- 52.209-6 Protecting the Government’s Interest When Subcontracting With Contractors Debarred, Suspended, or Proposed For Debarment (applies unless the Subcontract is for COTS items) [Seller shall furnish to Buyer the information required by paragraph (d)]

Applicable to Subcontracts over \$150,000:

- 52.203-12 Limitation on Payments to Influence Certain Federal Transactions
- 52.222-35 Equal Opportunity for Veterans (applies to Subcontracts unless exempted by rules, regulations, or Subcontracts of the Secretary of Labor)
- 52.222-37 Employment Reports on Veterans (applies to Subcontracts that contain the clause FAR 52.222-35)

Applicable to Subcontracts over the simplified acquisition threshold:

- 52.203-6 Restrictions on Subcontractor Sales to the Government

52.203-16 Preventing Personal Conflicts of Interest

52.203-17 Contractor Employee Whistleblower Rights and Requirement to Inform Employees of Whistleblower Rights

Applicable to Subcontracts over \$6,000,000:

52.203-13 Contractor Code of Business Ethics and Conduct (applies to Subcontracts where the performance period is more than 120 days) [“Government” and “Contracting Officer” do not change; Disclosures made under this clause shall be made directly to the Government entities identified in the clause]

Applicable to the extent indicated:

- 52.203-15 Whistleblower Protections Under the American Recovery and Reinvestment Act of 2009 (applies if the Subcontract is funded in whole or in part with Recovery Act funds)
- 52.204-10 Reporting Executive Compensation and First-Tier Subcontract Awards (applies if Subcontractor is a first-tier subcontractor and qualifies under (3)(i))
- 52.204-21 Basic Safeguarding of Covered Contractor Information Systems (applies if the Subcontract may result in federal contract information residing in or transiting through Seller’s information system, unless Seller is furnishing commercially available off-the-shelf (COTS) items)
- 52.211-15 Defense Priority and Allocation Requirements (applies to Subcontracts that contain a DPAS rating)
- 52.219-8 Utilization of Small Business Concerns (applies to Subcontracts with further subcontracting opportunities and Seller must include this clause in all lower tier subcontracts that offer subcontracting opportunities)
- 52.222-41 Service Contract Labor Standards (applies if the Subcontract is for services, exceeds \$2,500, and is subject to the Service Contract Labor Standards statute)
- 52.222-62 Paid Sick Leave Under Executive Order 13706 (applies if the Subcontract is subject to the Service Contract Labor Standards statute or the Wage Rate Requirements (Construction) statute and is to be performed in whole or in part in the United States)
- 52.222-90 Addressing DEI Discrimination by Federal Contractors (DEVIATION APR 2026) (applies if included in Buyer’s Government Contract)
- 52.224-3 Privacy Training (applies to the Subcontract if Seller employees will have access to a system of records, handle personally identifiable information, or design, develop, maintain or operate a system of records; Alt I applies if the agency specifies that only its agency-provided training is acceptable)
- 52.225-26 Contractors Performing Private Security Functions Outside the United States (applies to Subcontracts that will be performed outside the U.S. in areas of combat operations or other significant military operations)
- 52.227-1 Authorization and Consent (applies to Subcontracts expected to exceed the simplified acquisition threshold only if in Buyer’s Government Contract) [no substitution of parties for “Government” and “Contracting Officer” apply]
- 52.227-9 Refund of Royalties (applies if the amount of royalties reported during negotiation of the subcontract exceeds \$250)
- 52.228-3 Workers’ Compensation Insurance (Defense Base Act) (applies if the Subcontract is subject to the Defense Base Act)
- 52.232-40 Providing Accelerated Payments to Small Business Subcontractors (applies if Subcontractor is a small business concern)
- 52.245-1 Government Property (applies if Government property is furnished in the performance of the Subcontract; Alt I and II apply if included Buyer’s Government Contract)
- 52.245-9 Use and Charges (applies if the Subcontract includes FAR 52.245-1)
- 52.247-64 Preference for Privately Owned U.S.-Flag Commercial Vessels (Alt I applies if in Buyer’s Government Contract) [in paragraph (c)(2)(i), change “20” to “10” and in paragraph (c)(2)(ii), change “30” to “20”]

2. DFARS CLAUSES FOR COMMERCIAL PRODUCTS AND COMMERCIAL SERVICES

In addition to or in lieu of the FAR clauses set forth above, the following DFARS are hereby incorporated by reference, as applicable, and made a part of the Subcontract, if Buyer’s Government Contract is either a prime contract with the DoD or a subcontract with the DoD as the ultimate customer:

- 252.203-7002 Requirements to Inform Employees of Whistleblower Rights
- 252.204-7000 Disclosure of Information
- 252.204-7015 Notice of Authorized Disclosure of Information for Litigation Support
- 252.204-7018 Prohibition on the Acquisition of Covered Defense Telecommunications Equipment or Services
- 252.204-7020 NIST SP 800–171 DoD Assessment Requirements (applies to all Subcontracts except Subcontracts for COTS items)
- 252.225-7048 Export-Controlled Items
- 252.225-7056 Prohibition Regarding Business Operations with the Maduro Regime
- 252.225-7060 Prohibition on Certain Procurements from the Xinjiang Uyghur Autonomous Region
- 252.244-7000 Subcontracts for Commercial Products and Commercial Services

Applicable to Subcontracts over \$150,000:

- 252.209-7004 Subcontracting With Firms That Are Owned or Controlled by the Government of a Country that is a State Sponsor of Terrorism
- 252.249-7002 Notification of Anticipated Contract Termination or Reduction (applies if the Subcontract is under a major defense program) [Delete paragraph (d)(1) and the first five words of para. (d)(2)]

Applicable to Subcontracts over \$500,000:

252.226-7001 Utilization Of Indian Organizations, Indian-Owned Economic Enterprises And Native Hawaiian Small Business Concerns

Applicable to Subcontracts over the simplified acquisition threshold:

252.215-7008 Only One Offer

Applicable to Subcontracts over \$1,000,000:

252.222-7006 Restrictions on the Use Mandatory Arbitration Agreements

252.225-7033 Waiver of United Kingdom Levies

Applicable to Subcontracts over \$6,000,000:

252.203-7003 Agency Office of the Inspector General (applies to Subcontracts that include FAR 52.203-13)

Applicable to the extent indicated:

- 252.204-7004 Antiterrorism Awareness Training for Contractors (applies when Subcontract performance requires routine physical access to a Federally-controlled facility or military installation)
- 252.204-7008 Compliance with Safeguarding Covered Defense Information Controls (applies in all contracts, including those using FAR part 12 procedures for the acquisition of commercial items, except for solicitations solely for the acquisition of commercially available off-the-shelf (“COTS”) items)
- 252.204-7009 Limitations On The Use And Disclosure Of Third Party Contractor Reported Cyber Incident Information (applies to Subcontracts for services that include support for the Government’s activities related to safeguarding covered defense information and cyber incident reporting)
- 252.204-7012 Safeguarding Covered Defense Information And Cyber Incident Reporting (applies to Subcontracts for operationally critical support or for which performance will involve covered defense information)
- 252.204-7014 Limitations on the Use or Disclosure of Information by Litigation Support Contractors (applies if the Subcontract involves litigation support services)
- 252.204-7019 Notice of NIST SP800-171 DoD Assessment Requirements (Not applicable to Subcontracts for COTS items)
- 252.204-7021 Cybersecurity Maturity Model Certification Requirements (NOV 2025; applies if Seller will process, store, or transmit Federal Contract Information or Controlled Unclassified Information in performance of the Subcontract, at the CMMC level specified by Buyer, consistent with 32 CFR 170.23 and the phased implementation schedule. Not applicable to Subcontracts for COTS items)
- 252.211-7003 Item Unique Identification and Valuation (applies to Subcontracts that require Items to contain unique item identification)
- 252.211-7007 Reporting of Government-Furnished Equipment in the DoD Item Unique Identification (applies if Subcontract included FAR 52.245-1) {“Government does not changes}
- 252.223-7002 Safety Precautions for Ammunition and Explosives (applies if Subcontract involves furnishing of ammunition or explosives, including liquid and solid propellants)
- 252.223-7003 Change in Place of Performance –Ammunition and Explosives (applies if the Subcontract is subject to mandatory safety requirements regarding arms, ammunition, and explosives)
- 252.223-7008 Prohibition of Hexavalent Chromium (applies to Subcontracts for supplies, maintenance or repair services, or construction materials)
- 252.225-7001 Buy American and Balance of Payments Program (applies to the Subcontract in lieu of FAR 52.225-1 if work contains other than domestic components) [“Government” is not changed in this clause]
- 252.225-7007 Prohibition on Acquisition of United States Munitions List Items From Communist Chinese Military Companies (applies to Subcontracts for Items covered by the United States Munitions List)
- 252.225-7008 Restriction on Acquisition of Specialty Metals (applies if the Subcontract exceeds the simplified acquisition threshold and requires delivery of specialty metals as end items to the Government)
- 252.225-7009 Restriction on Acquisition of Certain Articles Containing Specialty Metals (applies if Subcontract exceeds the simplified acquisition threshold for delivery of aircraft, missile or space systems, ships, tank or automotive items, weapon systems, or ammunition and such Items or components contain specialty metals) [Exclude paragraphs (d) and (e)(1)]
- 252.225-7010 Commercial Derivative Military Article–Specialty Metals Compliance Certificate (applies to solicitations expected to exceed the simplified acquisition threshold that include DFARS 252.225-7009)
- 252.225-7021 Trade Agreements (applies in lieu of FAR 52.225-5 to Subcontracts for end products under Buyer’s Government Contract)
- 252.225-7052 Restriction on the Acquisition of Certain Magnets, Tantalum, and Tungsten (applies if Subcontract is for items containing a covered material)
- 252.225-7057 Preaward Disclosure of Employment of Individuals Who Work in the People’s Republic of China (applies if 252.225-7058 is applicable to the Subcontract)
- 252.225-7058 Postaward Disclosure of Employment by Individuals Who Work in the People’s Republic of China (applies to Subcontracts in excess of \$5,000,000)
- 252.227-7013 Rights In Technical Data—Noncommercial Items (applies only if the Subcontract includes deliverables other than commercial products or commercial services, in lieu of FAR 52.227-14, when technical data from Seller is delivered to the Buyer; Alt I and/or II apply if included in Buyer’s Government Contract) [Delete from paragraph (b)(1)(vi) “to the Contractor” and from paragraph (b)(1)(ix) “contract or” and “thereunder”; add “Buyer or” before “Government” in paragraphs (c) and (i); change the second and third occurrences of “Contracting Officer” to “Government” in paragraph (e)(4); add “and the Government” after “parties” in paragraph (h)(1); change in paragraph (h)(2) “sixty (60)” to “fifty (50)” days; no substitutions for “Government” are made]
- 252.227-7014 Rights in other Than Commercial Computer Software and Other Than Commercial Computer Software Documentation (applies if the Subcontract includes other than commercial computer software or computer software documentation that Seller is required to deliver)

- 252.227-7015 Technical Data—Commercial Products and Commercial Services (applies if Buyer will obtain technical data related to commercial items developed in any part at private expense from Seller for delivery to the Buyer's customer)
- 252.227-7016 Rights in Bid or Proposal Information (applies if 252.227-7013 is applicable)
- 252.227-7018 Rights in Other Than Commercial Technical Data and Computer Software – Small Business Innovation Research (SBIR) Program (applies if technical data or computer software will be generated during the performance of a Subcontract under the SBIR program)
- 252.227-7019 Validation of Asserted Restrictions – Computer Software (applies if 252.227-7014 or 252.227-7018 are applicable)
- 252.227-7037 Validation of Restrictive Markings on Technical Data (applies if the Subcontract includes DFARS 252.227-7013, 252.227-7014 or 252.227-7015 when the Seller will be required to deliver technical data) [In paragraph (b), "Contractor's" remains in the clause with a lower case "c"; insert in paragraphs (c) and (d)(1) "hereunder" after "subcontract"; change in paragraphs (f) and (g) (2)(i) "this contract" to "the Government contract"; change in paragraph (i) "a contract" to "Buyer's Government Contract"; no substitutions for "Government" or "Contracting Officer" are made]
- 252.229-7014 Taxes—Foreign Contracts in Afghanistan (applies if the Subcontract involves performance in Afghanistan, unless DFARS 252.229-7015 is used)
- 252.229-7015 Taxes—Foreign Contracts in Afghanistan (North Atlantic Treaty Organization Status of Forces Agreement) (applies in lieu of DFARS 252.229-7014 if the Subcontract involves performance in Afghanistan and was awarded on behalf of the North Atlantic Treaty Organization (NATO))
- 252.232-7017 Accelerating Payments to Small Business Subcontractors- Prohibition on Fees and Consideration (applies if the Subcontract includes FAR 52.232-40)
- 252.239-7010 Cloud Computing Services (applies if the Subcontract involves or may involve using cloud computing to provide information technology services)
- 252.239-7018 Supply Chain Risk (applies if the Subcontract involves the development or delivery of any information technology that is a covered system, is a part of a covered system, or is in support of a covered system, as defined at DFARS 239.7301)
- 252.245-7001 Tagging, Labeling, and Marking of Government-Furnished Property (applies if the Subcontract includes FAR 52.245-1)
- 252.245-7002 Reporting Loss of Government Property (applies if the Subcontract includes FAR 52.245-1)
- 252.245-7003 Contractor Property Management System Administration (applies if the Subcontract includes FAR 52.245-1)
- 252.246-7003 Notification of Potential Safety Issues (applies if the Subcontract is for parts identified as critical safety items; systems and subsystems, assemblies, and subassemblies integral to a system; or repair, maintenance, logistics support, or overhaul services for systems and subsystems, assemblies, subassemblies, and parts integral to a system) ["Government" does not change]
- 252.246-7007 Contractor Counterfeit Electronic Part Detection and Avoidance System (applies if the Subcontract is for electronic parts or assemblies containing electronic parts)
- 252.246-7008 Sources of Electronic Parts (applies to Subcontracts for electronic parts or assemblies containing electronic parts, unless Seller is the Original Manufacturer)
- 252.247-7023 Transportation of Supplies by Sea (applies in lieu of FAR 52.247-64 to a Subcontract requiring the ocean transportation of supplies) [In paragraph (a)(5), change "prime contractor" to "Seller" and "the prime contract" to "the Subcontract"; modify paragraph (c) to read "Seller and its subcontractors may request that Buyer obtain Government authorization for shipment . . ."; in paragraph (d), change "Contracting Officer" to "Buyer" in the second sentence; in paragraph (d), change "45" to "60" days; in paragraph (e), change "30" to "25"; in para. (e), delete "and the Maritime Administration Office of Cargo Preference, U.S. Department of Transportation, 400 Seventh Street, N.W., Washington, DC 20590"; paragraphs (f) thru (h) only apply if the Subcontract exceeds the simplified acquisition threshold; in paragraphs (g), delete "for the purposes of the Prompt Payment clause of this contract"]

NASA FAR SUPPLEMENT CLAUSES FOR COMMERCIAL PRODUCTS AND COMMERCIAL SERVICES

In addition to or in lieu of the FAR clauses set forth above, the following NASA FAR Supplement Clauses are hereby incorporated by reference, as applicable, and made a part of the Subcontract, if Buyer's Government Contract is either a prime contract with NASA or a subcontract with NASA as the ultimate customer:

Applicable to the extent indicated:

- 1852.225-71 Restriction on Funding Activity with China (applies to all Subcontracts)
- 1852.225-72 Restriction on Funding Activity with China—Representation (applies to all Subcontracts)
- 1852.204-76 Security Requirements for Unclassified Information Technology Resources (applies if the Subcontract requires contractors to have physical or electronic access to NASA's computer systems, networks, IT infrastructure or use information systems to generate store, process, or exchange data with NASA)
- 1852.223-70 Safety and Health Measures and Mishap Reporting (applies if the Subcontract exceeds the simplified acquisition threshold and work will be conducted completely or partly on federally controlled facilities)
- 1852.223-71 Authorization for Radio Frequency Use (applies when radio frequency equipment authorization is required for a device involved in contract performance)
- 1852.223-72 Safety and Health (Short Form) (applies if the Subcontract exceeds the simplified acquisition threshold and work will be conducted completely or partly on a federally controlled facility)
- 1852.223-73 Safety and Health Plan (applies if the Subcontract exceeds the simplified acquisition threshold, the work will be conducted completely or partly on a federally-controlled facility, and the safety and health plan will be evaluated in source selection as approved by the source selection authority)
- 1852.225-70 Export Licenses (not applicable to Subcontracts with foreign entities)
- 1852.228-76 Cross-Waiver of International Space Station Activities (applies if the Subcontract involves Protected Space Operations relating to the International Space Station and the value is above the simplified acquisition threshold)

1852.228-78	Cross-Waiver of Liability for Science or Space Exploration Activities Unrelated to International Space Station (applies if the Subcontract involves launches for science or space exploration activities unrelated to the International Space Station and the value is above the simplified acquisition threshold)
1852.237-70	Emergency Evacuation Procedures (applies if the Subcontract is for on-site support services where emergency evacuations of the NASA installation may occur, e.g., snow, hurricanes, tornadoes, earthquakes or other emergencies)
1852.237-71	Pension Portability (applies to a service Subcontract if the prime contract requires pension portability)
1852.237-72	Access to Sensitive Information (applies if the Subcontract involves access to sensitive information)
1852.237-73	Release of Sensitive Information (applies to Subcontract that may involve access to sensitive information)
1852.246-72	Material Inspection and Receiving Report (applies if the Subcontract provides for separate and distinct deliverables, even if the deliverables are not separately priced)
1852.247-71	Protection of the Florida Manatee (applies if the Subcontract involves deliveries or vessel operations, dockside work, or disassembly functions that involve the use of waterways inhabited by manatees)