

General Terms and Conditions of Purchase I/2025

I. General

- 1 These General Terms and Conditions of Purchase ("General T&Cs of Purchase") apply to Mitsui Chemicals Europe GmbH, and all its affiliated companies within the meaning of Sections 15 et seq. AktG [German Stock Corporation Act] (the company respectively concluding the contract is hereinafter referred to as "Purchaser").
- 2 These General T&Cs of Purchase apply exclusively to companies within the meaning of Section 14 Bürgerliches Gesetzbuch (BGB) [German Civil Code] (hereinafter referred to as "Supplier") i.e. natural persons or legal entities which, when concluding a legal transaction, are acting in the performance of their commercial or independent professional activities.
- 3 Business relations with the Supplier concerning deliveries and services as well as related information and advice shall be governed exclusively by these General T&Cs of Purchase. Differing General Terms and Conditions - especially General Terms and Conditions of Sale - of the Supplier shall only apply if and to the extent that the Purchaser expressly recognises them in writing. The Purchaser's silence regarding such differing General Terms and Conditions shall not be deemed to be recognition or consent, and this shall also apply to future contracts. Where these General T&Cs of Purchase are implemented in business with the Supplier, they shall also apply to all further business relations of the same kind between the Supplier and the Purchaser, unless otherwise expressly agreed in writing.

II. Offers of the Seller

The supplier's offer must adhere strictly to the requirements of the request or tender and, in the event of deviations, must expressly indicate these. The offer must be provided free of charge and does not establish any obligations on the part of the party requesting the offer. Cost estimates shall be remunerated only by special written agreement.

III. Conclusion of a contract

1. Only written purchase orders of the Purchaser are valid. The content of the contract is determined exclusively by the content of the Purchaser's purchase order. Oral agreements require written confirmation by both parties to be binding.
2. The Supplier shall check all purchase orders of the Purchaser and send the Principal a written response within one (1) week after the date of the purchase orders. If the supplier does not accept a purchase order within one (1) week of receipt, the buyer shall be entitled to withdraw the purchase order without the supplier being entitled to any claims for compensatory damages as a result.
3. The purchase order number, the date of the purchase order as well as all other identifiers specified in the order must be specified on all Supplier documents (especially on order confirmations, delivery notes, invoices etc.). If the above information is not specified by the Supplier, resulting consequences (e.g. further delays, additional costs) shall be borne by the Supplier.

IV. Changes and Additions

1. Even after conclusion of the contract, the Purchaser shall be entitled to request changes to the delivery item at the Purchaser's reasonably exercised discretion (Section 315 BGB) if the deviations are reasonable for the Supplier.
2. The Supplier in addition agrees to suggest changes to the Purchaser that the Supplier deems necessary and appropriate to ensure successful performance of the agreement. The Supplier shall also perform these changes after receiving the buyer's written consent.
3. Insofar as a change would result in an increase or decrease in costs and/or will cause deadlines to be missed, the Supplier undertakes to notify the Purchaser beforehand in writing and submit an offer updated accordingly at the time the change is suggested or immediately after the Purchaser's change request is received. The remuneration must be adjusted to consider the change in cost.

V. Delivery Schedule, Shipping & Passing of risk

1. Delivery items are to be packed appropriately and in an environmentally friendly manner and delivered using suitable containers and means of transport. Any delivery instructions provided by the Principal must be observed. The regulations of the Gefahrstoffverordnung [German Ordinance on Hazardous Substances] shall apply additionally to hazardous substances and must be observed.
2. Deliveries to the Purchaser shall be made, unless otherwise agreed in writing, to the Purchaser's registered office according to DDP (Delivered Duty Paid, Incoterms 2020). In such case, the Seller shall bear the risk until delivery to the Purchaser.

3. Delivery periods begin with the order date. Delivery dates or delivery deadlines/periods specified in the order are fixed dates. In the case of purchase contracts, compliance shall include the receipt of goods or, in the case of service contracts, the provision of services at the Purchaser's premises or at the agreed place of delivery or service, and, in the case of contracts for work and services, compliance shall include acceptance. Early deliveries and/or partial deliveries shall require the Purchaser's express written consent.
4. As soon as the Supplier is able to identify that it will be unable to fulfill its contractual obligations either in whole or in part or by the deadline, the supplier must inform the Purchaser immediately, stating the reasons and the anticipated length of the delay. The delivery deadline can be extended by an appropriate period only by mutual written agreement. If the Supplier fails to notify the Purchaser, the Purchaser shall be entitled to damages.
5. The supplier shall be fully liable for procuring the supplies and services required for performance, even if the supplier is not at fault (full acceptance of procurement risk).
6. The Purchaser is entitled to require as contractual penalty 0.1% of the total net contract price for each calendar day of default in delivery or service but in total not more than 5% of the total net contract price. Where partial deliveries are agreed, the (net) order value of the partial delivery shall be decisive. The assertion of further claims due to default, especially damages, taking into account the contractual penalty, shall remain unaffected. The Purchaser's right to require the contractual penalty shall remain in place until the final payment, even if the Purchaser did not reserve this right when accepting performance.
7. All letters, shipping notices, waybills, invoices, etc. shall always contain the order codes prescribed by the Purchaser along with information about the unloading site. The Supplier shall send a detailed shipping notice for each individual shipment on the day of shipment separate from the goods and the invoice. The shipment must include the delivery note and packaging slip. In the case of delivery by ship, the shipping documentation and invoices must contain the name of the shipping line and the ship. If equipment or machinery is broken down or delivered in more than one part, these parts must be labeled, and the delivery note must contain a listing and description in line with this labeling.
8. The Supplier must choose the transportation option that is most cost-effective and suitable for the Purchaser. Shipment of tools and similar equipment with the delivery items is not permitted, otherwise the Supplier shall bear the transshipment costs. All shipments refused by the Purchaser on the basis of non-compliance with these shipping guidelines shall be warehoused at the expense and risk of the Supplier. The Purchaser is entitled to inspect the contents and condition of such shipments. The Supplier shall also be liable for ensuring that the Supplier's subcontractors comply with the shipping guidelines. The Supplier shall be liable to the Purchaser for damage and costs incurred by the Purchaser due to the Supplier's non-compliance with the aforementioned terms and conditions.

VI. Prices, pricing, payment terms, default

1. The agreed prices are fixed prices. They are subject to value added tax at the legally valid rate, which is to be shown separately on the invoices.
2. Unless otherwise expressly agreed in writing, the prices are free place of use, delivered and duty paid (DDP) pursuant to Incoterms 2020.
3. Subject to agreements to the contrary in individual cases, payments of due invoices shall be made at the Purchaser's option either within twenty (20) days less a cash discount of 3% or within thirty (30) days without deduction/discount.
4. Unless other conditions for the amount becoming due have been agreed, the periods shall run from receipt of a valid invoice, stating the data according to paragraph III.3 of these General T&Cs of Purchase, but not before receipt of the goods or provision of the services and, if the scope of performance includes documentation and test certificates, not before their delivery to the Purchaser according to the contract.
5. If early delivery or service is accepted, the due date shall be determined by the originally agreed delivery or service date. Payments shall not be deemed to be a waiver of any notices of defects and shall not constitute any acknowledgement whatsoever of performance according to the contract. In the event of incomplete or incorrect delivery or service, the Purchaser shall be entitled to withhold payment in proportion to the value until proper performance.
6. Default shall occur after the due date only on the basis of a written reminder. Interest on remuneration before the occurrence of default is excluded.
7. The Purchaser shall be entitled to rights of set-off and retention also in respect of due claims, which the Purchaser has against companies affiliated with the Supplier within the meaning of Sections 15 et seq. AktG.

8. Rights of set-off and retention of the Supplier shall be excluded unless the Supplier's counterclaim is in a relationship of reciprocity to the Purchaser's claim according to Section 320 (1) BGB and is undisputed or has been recognized by declaratory judgment.
9. Models, wages, devices, and other tools shall become the property of the buyer upon delivery insofar as these are invoiced in full or in part.

VII. Insurance

1. Transportation insurance shall be taken out exclusively by the Seller.
2. Subject to deviating agreements in individual cases, the Supplier must maintain liability insurance coverage with an insurance company with registered office in the European Union and a minimum coverage amount of EUR 5 million per damaging event for the duration of the contractual relationship, including warranty, guarantee and limitation periods. The Supplier must prove this to the Purchaser on request; lower coverage amounts must be agreed with the Purchaser in individual cases. Any special assembly insurance in addition to third-party liability insurance requires case-by-case agreements between the buyer and the supplier.

VIII. Warranty, Liability and Defect Notification, Breach of Duty

1. The Supplier shall guarantee that the delivery item does not contain any defects that impair its value or its usability, has the agreed or guaranteed quality, is suitable for the use stipulated in the agreement, and complies with acknowledged technical rules, the most recent regulations issued by the authorities and all legal rules and regulations applicable under the individual Contract relationship.
2. If the delivery item does not meet these requirements, even if the Supplier is not at fault, the Purchaser can, at the Purchaser's option, require supplementary performance from the Supplier by remedy of defects or replacement (replacement delivery or new production). The Supplier shall bear all expenses necessary for the purpose of supplementary performance, in particular for dismantling, installation and removal, assembly, travel, freight, packaging, insurance, customs duties and other public charges, tests and technical acceptance inspections. Substitute performance by the Purchaser shall require in principle the expiry of a reasonable period without effect, except in the event of imminent danger, refusal of performance by the Supplier or if the setting of a grace period to mitigate damage is unreasonable for the Purchaser. In any case of justified substitute performance by the Purchaser, the Supplier shall, at the Purchaser's expense, provide the Purchaser with all information necessary for this and deliver any documents in the Supplier's possession and, in the case of any existing own or third-party property rights thereto, obtain corresponding rights of use to the extent necessary for substitute performance or immediately indemnify the Purchaser against claims arising from such third-party rights. When concluding this contract, the Supplier declares the Purchaser's consent to the use of the Supplier's property rights in the event of justified substitute performance by the Purchaser or third parties commissioned by the Purchaser. The Purchaser can require advance payment from the Supplier for the expenses necessary to remedy the defect.
3. The Purchaser is entitled to the aforementioned rights even in the event of only insignificant deviation from the agreed quality or only insignificant impairment of usability.
4. If the Supplier has provided a warranty for the quality or durability of the delivery item, the buyer can also assert claims arising from the warranty.
5. The supplier's warranty also extends to the parts manufactured and/or delivered by subcontractors.
6. The Purchaser shall inform the Supplier of defects in the delivery item without delay as soon as such defects are identified in accordance with the practices of proper business process. The Supplier's warranty obligation shall not be affected by the Purchaser's acceptance of the deliveries and services.
7. The statute of limitations for the claims and rights of the buyer with respect to defects in performance—regardless of the legal grounds—is three (3) years. This period also applies to the extent that the claims are not related to a defect. Longer statutory statutes of limitations shall remain unaffected, along with the regulations concerning the start date, suspension or interruption, and the restart date of the limitation period. If notification of defects has been given, the statute of limitations shall be extended by the length of time between notification and correction of the defects. If the delivery item is replaced completely, the warranty period is restarted; if the delivery item is replaced in part, this applies to the parts replaced.
8. The parts rejected based on the warranty shall remain the property of and under the disposal of the Purchaser until they are replaced, and shall become the property of the Supplier upon replacement.
9. The Supplier shall indemnify the Purchaser against all claims by third parties arising from product defects and from manufacturer's liability or based on the *Produkthaftungsgesetz* (German Product Liability Act), to the extent that the Supplier or the Supplier's subcontractors caused the product defect resulting in the liability.

10. The Supplier shall indemnify the Purchaser from all claims of the consumer ("customer") that the customer asserts based on advertising claims made by the Supplier, by a subcontractor of the manufacturer (i.e. manufacturer within the meaning of Section 4 (1) or (2) of the German Product Liability Act), or by an agent of one of the aforementioned parties and that would not have existed or would not have existed in this scope without the advertising claim. This agreement applies irrespective of whether the advertising claim is made before or after this agreement is entered into.
11. All of the above provisions apply analogously to services such as assembly, maintenance, etc.
12. The Supplier shall in addition be liable in accordance with the statutory provisions.

IX. Standards and Guidelines

1. All documents, drawings, etc. handed over by the Purchaser to the Supplier in connection with the delivery item, as well as special instructions by the Purchaser, remain the property of the Purchaser; the Supplier is not permitted to use these materials for other purposes, or to duplicate them or make them available to third parties. The Purchaser shall retain the intellectual property rights to all of the drawings and documents handed over to the Supplier.
2. The Supplier must treat as trade secrets the request for tender and purchase order and the related work and any and all kind of information whatsoever which has been disclosed to him by the Purchaser or of which he has somehow obtained knowledge and handle these confidentially. The Supplier is not entitled to disclose the information to third parties (including subcontractors) without the prior written consent of the Purchaser. The Supplier shall be liable for all damage caused to the Purchaser as the result of the breach of any of these obligations. The Supplier must submit to the Purchaser all necessary drawings and documents required for technical agreements on the delivery item. Such agreements or other forms of participation by the Purchaser in the design process are solely within the sphere of responsibility of the Supplier and shall not relieve the Supplier of any warranty obligation or other obligations.
3. Drawings and all documents that the Purchaser requires for the set-up, operation, maintenance, inspection, or repair of the delivery item shall be made available by the Supplier unsolicited and in a timely manner, along with the necessary manufacturer's declarations of compliance and conformity. The most recent version of the standards and guidelines stipulated by the Purchaser shall apply. The Purchaser's factory standards and guidelines shall be requested by the Supplier insofar as they have not already been made available.

X. Property Rights

1. The Supplier is responsible for ensuring that no third-party rights (e.g. patents, trademarks, designs, copyrights etc.) are infringed in connection with the Supplier's delivery or service.
2. If a claim is asserted against the Purchaser by a third party for infringement of property rights, the Supplier shall be obliged to indemnify the Purchaser against such claims at first written request.
3. The Supplier's obligation to indemnify shall apply to all expenses, costs or damages, which the Purchaser necessarily incurs from or in connection with the claim asserted by a third party, especially the costs of legal defence and administrative costs as well and all costs for obtaining a necessary replacement.
4. If the sale and/or use of the delivery item or service result is prohibited, the Supplier shall, at the Purchaser's option, either obtain the right of use at the Supplier's expense or, however, modify the delivery item or service result at the Supplier's expense in consultation with the Purchaser in such a way that the infringed property right is not affected.

XI. Testing

1. If testing is planned for the delivery item, the Supplier shall bear the material costs of the testing and the Supplier's personnel expenses associated with testing. The Purchaser shall bear the Purchaser's personnel expenses associated with testing. The Supplier shall provide binding notification to the Purchaser of the readiness to test at least one week in advance and agree on a testing date with the Purchaser. If the delivery item is not presented on this date, the Purchaser's personnel expenses associated with testing shall be borne by the Supplier. The Supplier shall bear the material costs and personnel expenses associated with the material test certificates for the raw materials.
2. If defects are identified in the course of receiving inspections performed by the Purchaser that lead to the necessity to correct defects in the goods delivered by the Supplier, the Supplier shall also bear the costs of the quality assurance measures that must again be performed by the Purchaser as a result. The costs of the receiving inspections and quality assurance measures to be performed by the Purchaser are set at a flat rate of 5% of the net purchase price of the effected goods/delivery. Additional claims by the Purchaser shall not be affected by this provision.

XII. Downstream contractors (subcontractors)

The use of downstream contractors (subcontractors) is only permitted with the Purchaser's express written consent. The Purchaser may refuse consent, however, only for objective reasons. An objective reason exists in particular if there are justified indications that the subcontractor does not have the qualifications required to perform the contract properly or does not appear suitable for other reasons to perform properly the tasks which are intended to be assigned to the subcontractor. The Supplier shall be liable for his sub-suppliers and other third parties (subcontractors) used by the Supplier in the performance of the commissioned delivery or service to the same extent as for own fault (Section 278 BGB). The Supplier is obliged to pass on contractual obligations and in particular safety requirements arising from these General T&Cs of Purchase to the its subcontractors.

XIII. Entering the company premises on foot or by car

The instructions of the responsible personnel on site are to be followed by the Supplier or third parties commissioned by the Supplier when entering the Purchaser's premises or the Purchaser's customers premises on foot or by car. Notification is to be given in due time before entering the company premises on foot or by car. Regulations of the StVO [German Road Traffic Regulations] and the StVZO [German Road Licensing Regulations] are to be complied with.

XIV. Adherence to provisions of labour law and social security law / Compliance

1. The Supplier is aware of the obligations of the relevant Tariftreue- und Mindestlohngesetze [German Laws on Complying with Collective Agreements and Minimum Wage Laws] of the Federal Republic of Germany as well as the obligations under the German Arbeitnehmer-Entsendegesetz [German Law on the Posting of Workers] and Arbeitnehmer-Überlassungsgesetz [German Personnel Leasing Act] and the Supplier expressly declares that the Supplier and the Supplier's subcontractors/suppliers shall ensure full compliance with them, in particular the proper payment of the respectively applicable minimum wage and the minimum wage rates laid down in a collective agreement declared to be generally binding as well as the proper payment of total social security contributions.
2. At the Purchaser's request, the Supplier shall be obliged to provide evidence of compliance with the above-mentioned provisions by means of appropriate documents and records.
3. The Supplier shall indemnify the Purchaser and, if applicable, the Purchaser's main client against all financial claims and third-party claims, which are asserted against them due to a violation of the obligations pursuant to paragraph IX.1. especially with respect to liability claims pursuant to Section 13 MiLoG [German Minimum Wage Law], Section 14 AEntG [German Law on the Posting of Workers], Section 28 e (3 a - 3 f) SGB IV [German Social Code].
4. If the Supplier uses a downstream contractor (subcontractor) in the provision of services or delivery, the Supplier's assurance and obligation to indemnify pursuant to paragraph IX.1. -3. above shall also extend to these downstream contractors (subcontractors).
5. The Purchaser has declared the notion of compliance to be a key company value. The Purchaser expects the Supplier, therefore, to comply with all respectively applicable national and international statutory provisions within the scope of the Supplier's business activities for and with the Purchaser. This applies in particular to statutory requirements in relation to occupational health and safety and employee protection, compliance with human rights, prohibition of child labour, criminality of corruption, the granting of advantages and competition agreements of any kind and in relation to environmental protection etc. Furthermore, the Purchaser expects the Supplier to communicate these principles and requirements to the Supplier's subcontractors and suppliers and to encourage them to comply with these laws and principles as well. In addition the Purchaser Code of conduct does apply:
https://eu.mitsuichemicals.com/content/dam/mitsuichemicals/sites/mce/e/documents/corporate/overview/pdf/mce_policy.pdf

XV. Data protection

1. The parties are responsible for compliance with all relevant statutory data protection regulations, in particular the General Data Protection Regulation (GDPR) and the Bundesdatenschutzgesetz (BDSG) [German Federal Data Protection Act] as well as for the lawfulness of the data transfer and data processing of personal data. The parties undertake to process reciprocally provided personal data exclusively in a lawful and transparent manner and exclusively for the provision of the services according to the contract.
2. If the Supplier processes personal data on the basis of commissioned data processing within the scope of fulfilling contracts, the Supplier shall process personal data only within the scope of the performance owed under the contract or other written instructions and pursuant to data protection regulations. The Supplier shall determine the details

of the commissioned data processing with the Purchaser in a separate "Data Processing Agreement" (DPA).

XVI. Governing Law

The law of the Federal Republic of Germany shall apply exclusively to all legal relations between the Supplier and the Purchaser, to the exclusion of the UN Sales Convention (CISG).

XV. Advertising Materials

Reference may be made to the existing business relationship with the Purchaser in informational and advertising materials only with the express written permission of the Purchaser

XVI. Place of Performance and Place of Jurisdiction, Written Form

1. Place of performance for all contractual obligations is the Principal's registered office, except in the case where an obligation to be performed at the place of the party providing performance is assumed.
2. The exclusive place of jurisdiction for all disputes between the Purchaser and the Seller arising from and in connection with this General T&Cs of Purchase is, at the Purchaser's choice, either the ordinary court (local or regional court) with jurisdiction for Düsseldorf/Federal Republic of Germany or an arbitration court in accordance with the following provisions. In the event of a passive lawsuit, i.e. an assertion of claims by the Seller against the Purchaser, the Purchaser is obliged to inform the Seller of the choice of the competent court (ordinary jurisdiction or arbitration court) in writing at first request at any time, but in any case, before the Seller takes legal action. In the event of the choice of arbitration, disputes shall be finally settled in accordance with the Rules of Arbitration of the German Arbitration Institute (Deutsche Institution für Schiedsgerichtsbarkeit (DIS)). The arbitral tribunal shall consist of three arbitrators, one arbitrator being nominated by each party and the two arbitrators nominated by the parties then jointly appointing an arbitrator as the third arbitrator. An award rendered may, at the request of either party, be declared enforceable by the competent state court. There shall be no right of appeal against the award of the arbitral tribunal. The award shall also contain a decision on the costs of the proceedings including the remuneration of the arbitrators. The place and venue of arbitration shall be Düsseldorf, Federal Republic of Germany. The arbitration proceedings shall be conducted in the German language.
3. All agreements, collateral agreements, assurances and contract amendments shall only be valid when given in writing. This shall also apply to waiver of the written form requirement. If these General T&Cs of Purchase require the written form, this shall also be maintained by transmissions using telefax or email, digital/electronic signatures and signatures (e.g. DocuSign). The precedence of an individual agreement (Section 305b BGB) shall remain unaffected.

Status: April 2025

Mitsui Chemicals Europe GmbH