

**General Terms and Conditions of
Purchase ("GTC") of Mitsubishi
Polyester Film GmbH**

1. General provisions; scope of application

1.1 These GTC shall apply to all current and future legal relationships between Mitsubishi Polyester Film GmbH (hereinafter referred to as the "Purchaser") and the Supplier, unless otherwise specified in the wording of the order or in other special conditions attached to the order. The Purchaser hereby expressly rejects any other general terms and conditions of the Supplier. Neither the unconditional acceptance of deliveries or services nor the unconditional payment of invoices from the Supplier shall be deemed acceptance of the Supplier's general terms and conditions.

1.2 In cross-border business transactions, the INCOTERMS 2020 of the International Chamber of Commerce in Paris, in the version valid at the time of delivery or performance, shall apply in addition.

1.3 All agreements, subsequent amendments and supplements made between the supplier and the purchaser within the framework of these GTC must be made in writing; this also applies to any waiver of this written form requirement. Emails do not satisfy this written form requirement.

2. Offer; order

2.1 The supplier must adhere precisely to the purchaser's enquiry in its offer and expressly point out any deviations. The offer must be made free of charge and does not constitute any obligation on the part

of the purchaser. The complete order number, order date and customer reference must be stated in all correspondence.

2.2 If the supplier does not accept the customer's order within two weeks of receipt, the customer is entitled to revoke the order.

2.3 Certain products that are consumed repeatedly are subject to an open order in which the product, the place of delivery, the price, the mode of transport and – as a non-binding estimate only – the total quantities expected for a specific period are specified. The delivery dates and quantities to be delivered are then specified in delivery schedules or timetables. Delivery schedules always include the number of the open order to which they refer. Within the framework of an open order, the supplier is obliged to maintain a constant stock at its own expense in order to avoid interruptions in delivery.

3. Prices; terms and conditions of payment; rights of set-off and retention, prohibition of assignment

3.1 Unless otherwise agreed in writing, the agreed prices a . They include the costs of packaging, freight and transport to the place of receipt specified by the purchaser, as well as the costs of transport insurance. The agreed prices do not include statutory value added tax.

3.2 Payments shall be made after proper delivery or acceptance, receipt of the documents requested in the order and a proper and verifiable invoice. Unless otherwise specified in the order, payment shall be made within 30 days net after receipt of the invoice or the goods or services,

whichever occurs last. If payment is made within 14 days of receipt of (i) the invoice or (ii) the products or services, the customer shall be granted a 2% discount.

3.3 The supplier shall only be entitled to set-off rights in accordance with the statutory provisions if the claim in question is undisputed or has been legally established.

3.4 The supplier shall only be entitled to rights of retention in accordance with the statutory provisions if the claim in question is undisputed or has been legally established.

3.5 The assignment of a claim of any kind requires the written consent of the purchaser. Assignments made without the required consent are invalid. The purchaser shall only refuse consent if, after examination in individual cases, the purchaser's interests in maintaining the claim relationship outweigh the supplier's interests in the intended assignment.

3.6 If, in the event of refusal of consent in accordance with Clause 3.5, the assignment of a monetary claim pursuant to § 354a HGB (German Commercial Code) is nevertheless effective, the Supplier shall reimburse the Purchaser for any additional costs incurred in connection with the assignment.

4. Delivery period; delivery

4.1 The supplier acknowledges that the customer's business is such that the delivery dates specified by the customer and accepted by the supplier are of crucial importance to the customer. The delivery dates specified in the order are binding. The purchaser must be informed

immediately in writing of any circumstances that make it impossible to meet the delivery dates specified in the order form, as well as of the expected duration of the delay. The supplier is obliged to provide information on the status of production at the request of the purchaser or a third party commissioned by the purchaser.

4.2 The customer or a third party commissioned by him is entitled to check the status of production at the supplier's factory or that of his contractual partners during normal business hours. The delivery note and packing slip must be enclosed with the delivery. All shipping notices, delivery notes, packing slips, consignment notes, invoices and the outside of all packages must clearly state the order number and details of the unloading point specified by the customer. All shipments that cannot be accepted due to non-compliance with these regulations will be stored at the supplier's expense and risk. In the event of a delayed delivery, the supplier shall be liable for all damages and the purchaser shall have all rights under German civil law.

4.3 The supplier shall package, label and ship hazardous products in accordance with applicable national and international laws and regulations. The supplier shall fulfil all obligations for suppliers (pursuant to Article 3 (32) Regulation (EC) No. 1907/2006/EC (hereinafter "REACH")) under REACH with regard to the delivery of goods. The Supplier shall provide the Purchaser with a safety data sheet in accordance with Article 31 REACH in the national language of the recipient country, in particular

in all cases specified in Article 31 (1) to (3) REACH. All substances contained in the goods must be pre-registered, registered (or exempt from registration) and, if applicable, authorised in accordance with the applicable requirements of REACH for the uses notified by the Purchaser. If a chemical substance is imported into the scope of a relevant law, the supplier shall assume responsibility for all of the above obligations and any associated costs.

- 4.4 If the goods are classified as an article in accordance with Article 7 of REACH, the above paragraph shall also apply to substances released from these goods. In addition, the supplier must inform the customer immediately if a component of the article contains a substance in a concentration of more than 0.1 per cent by weight (w/w) if this substance meets the criteria of Articles 57 and 59 REACH (so-called substances of very high concern). This also applies to packaging products.

5. Transfer of risk and ownership

Unless the customer has agreed otherwise in writing, the risk of loss and deterioration of the goods shall pass to the customer in accordance with DDP (Delivered Duty Paid; INCOTERMS 2020). Ownership of the goods shall pass to the customer upon delivery. If the parties have agreed on delivery with installation/assembly/service, the risk of loss or deterioration shall pass to the customer upon completion of the installation/assembly/service in accordance with the contract and upon handover of the goods.

6. Inspection; claims for defects; limitation period

- 6.1 The supplier shall deliver goods of the highest quality and perform its services in accordance with the latest scientific and technical knowledge (). The supplier shall carry out a final inspection of the goods before they are delivered to the customer. In connection with the customer's obligation to inspect the delivered goods in accordance with Section 377 of the German Commercial Code (HGB), this obligation is limited to a minimum inspection for obvious defects or defects that are easily recognisable during normal use. If a defect can only be detected during initial use, the scope of the inspection obligation is initially limited to recognisable external defects.

- 6.2 If inspections or indications by the customer during the manufacture, procurement and assembly of the goods and the provision of services reveal that the delivered goods or the service provided do not comply with one of the provisions of the order or the safety requirements of the goods or service or the applicable laws or regulations, the customer may reject the entire delivery or the rejected part thereof. The supplier shall then replace the entire delivery or the rejected part of the delivery as quickly as possible at its own expense, without being entitled to a price increase or compensation. In the event of a partial complaint, the customer shall defer payments to the supplier until the order has been completed properly. The rejection may also relate to goods or services already delivered to the customer if it transpires that the defects found were already present at the time of

- manufacture of the goods or provision of the services. In this case, and if all goods or services are finally rejected, the payments already made by the customer to the supplier shall be refunded within fourteen days of notification of the rejection. Rejected goods that have already been delivered shall remain at the supplier's expense and risk until they are collected by the supplier from the customer. Any transport costs incurred by the customer for these goods shall be borne by the supplier.
- 6.3 In addition, the customer shall be entitled to the statutory claims for defects without restriction and to the full extent. In particular, the customer shall be entitled, at its discretion, to demand rectification or replacement delivery at the supplier's expense and/or to withhold due payments. If the supplier has given a guarantee for the quality or durability of the defective goods, the customer may also assert claims under the guarantee.
- 6.4 If (i) the supplier fails to properly fulfil its obligation to repair the goods without having a valid reason for refusing to do so, (ii) the supplier seriously and definitively refuses to repair the goods, (iii) the repair has failed, (iv) there is reason to fear that the use of the goods will be impaired, or (v) the repair cannot be postponed any further for other reasons, the Purchaser shall be entitled to remedy the defects itself or have them remedied by third parties at the Supplier's expense and risk. In this case, the customer is entitled to demand compensation from the supplier for the necessary measures.
- 6.5 Claims for defects shall become time-barred 24 months after the transfer of risk or acceptance, unless a longer limitation period is provided for by law.
- 7. Liability; product liability; recall campaigns; insurance**
- 7.1 The parties shall be liable in accordance with the statutory provisions.
- 7.2 Insofar as the supplier is responsible for product damage, it shall be obliged to indemnify the customer against claims for damages by third parties upon first request, insofar as the cause lies within the supplier's sphere of control and organisation and it is itself liable in external relations.
- 7.3 In this context, the supplier shall also be obliged to reimburse any expenses arising from or in connection with a recall campaign carried out by the customer, insofar as the claim does not arise from Sections 830, 840 BGB in conjunction with Sections 426, 254 BGB. The purchaser shall inform the supplier of the content and scope of the recall measures to be carried out, insofar as this is possible and reasonable, and give the supplier the opportunity to comment.
- 7.4 The Supplier shall maintain product and public liability insurance with appropriate coverage amounts customary in the industry, which it shall prove to the Purchaser upon request. The contractual and statutory liability of the Supplier shall remain unaffected by the scope and amount of insurance coverage.

8. Compliance with laws; export control; dangerous goods; trade or financial sanctions

- 8.1 The goods and services provided by the supplier must comply with the laws of the European Union, German and other applicable laws, as well as all other laws expressly mentioned in the order placed by the customer.
- 8.2 The Supplier must provide accurate and up-to-date information on the export control status under German, EU and/or US law for the products and/or services sold to the Purchaser. If necessary, the Supplier must provide the Purchaser with the status under German and/or EU chemicals law for the products sold to the Purchaser.
- 8.3 The Supplier undertakes to obtain the necessary export control approvals and to inform the Purchaser of any export restrictions. In the event of violations, the Supplier shall be liable for all resulting damages (including legal costs).
- 8.4 The supplier guarantees that the fulfilment of this contract does not violate any applicable economic, trade or financial sanctions or embargoes imposed by the European Union, the Federal Republic of Germany or other relevant jurisdictions.

9. Quality management system

- 9.1 The supplier shall maintain a quality management system and associated documented procedures, at least in accordance with DIN ISO 9001. This system must ensure that the goods and services (a) comply with the applicable legal and regulatory requirements, (b) comply with the

applicable warranties, (c) comply with the applicable industry practices, and (d) comply with the standards and other requirements specified in the purchaser's orders.

- 9.2 The customer is entitled to audit the supplier directly or through third parties in order to verify the quality management system. The costs incurred by the supplier as a result are not reimbursable.

10. Rights to documents; confidentiality

- 10.1 The Purchaser reserves the ownership and intellectual property rights to the Purchaser's designs, internal standards or guidelines, analysis methods, formulas, models, calculations and other documents that are sent to the Supplier occasionally or in the course of the contractual relationship or the development of the contractual relationship, or of which the Supplier otherwise becomes aware.
- 10.2 The supplier shall treat all documents received from the customer, as well as all other technical and business information entrusted to it or disclosed to it during the term of the business relationship or during a factory tour and thereafter, as strictly confidential, use them only for the purposes of the respective contract and also impose corresponding obligations on its employees based on the "need to know" principle.
- 10.3 The supplier is obliged to return all drafts, standards, guidelines, analysis methods, formulas, illustrations, samples, calculations and other documents sent to him, as well as any copies thereof, to the customer immediately after

completion of the order or at any time at the customer's request.

10.4 The above obligations do not apply to information that was already known to the supplier or that is part of the generally accessible state of the art or becomes known through no fault of the supplier, that the supplier has legitimately obtained from other authorised third parties or that the supplier has developed as part of its own independent development.

10.5 The supplier shall provide the customer with all documents necessary for discussing the delivered goods. Such discussions or any other cooperation on the part of the customer shall be the responsibility of the supplier and shall not release the supplier from any warranty or other obligation. Documents of all kinds that are necessary for the use, installation, assembly, processing, storage, operation, maintenance, inspection, servicing and repair of the delivery item shall be made available to the customer in good time, unsolicited and free of charge.

11. Information security

The supplier undertakes to immediately secure all information and data from the customer, in particular confidential information within the meaning of Clause 10.2, against unauthorised access, modification, destruction or loss, unauthorised transmission, other unauthorised processing and other misuse in accordance with the state of the art. When securing this information and data, all precautions and measures in accordance with the current state of the art must be observed in order to archive and restore data stocks in a

loss-proof and legally compliant manner at all times.

12. Data protection

12.1 The supplier must comply with all relevant data protection laws and regulations. The supplier must inform its employees about the applicable data protection laws and guidelines. At the request of the customer, the supplier must provide the customer with the relevant declarations of compliance with data protection laws and/or access to verify compliance with data protection laws.

12.2 In the event that the Supplier receives or otherwise obtains personal data of the Purchaser's employees (hereinafter referred to as "personal data") from the Purchaser in the course of fulfilling the respective contract, the following provisions shall apply. If the personal data is not processed on behalf of the Purchaser, the Supplier shall only be entitled to process the personal data for the purpose of fulfilling the respective contract. The supplier is not permitted to process personal data for any other purpose, in particular to pass it on to third parties and/or analyse it for its own purposes and/or create profiles, unless this is permitted under applicable law.

12.3 The supplier shall ensure that its employees only have access to personal data if and to the extent that these employees need access for the fulfilment of the respective contract (need-to-know principle).

12.4 The supplier shall organise its internal structure in such a way as to ensure compliance with data protection requirements. In particular, the supplier shall take

technical and organisational measures to ensure a level of security appropriate to the risk of misuse and loss of personal data . The supplier shall not acquire any ownership rights or other rights to the customer's data. The supplier shall have no right of retention with regard to data.

12.5 In addition to its legal obligations, the Supplier is obliged to inform the Customer immediately, but no later than 24 hours after becoming aware of it, in the event of a breach of the protection of personal data, in particular in the event of loss. Upon termination or expiry of the respective contract, the Supplier shall delete the personal data, including all copies thereof, in accordance with the applicable laws.

12.6 Each party is responsible for personal data within the meaning of the relevant data protection regulations. In the event that personal data is processed by one party as a processor for which the other party is the controller, the parties shall conclude a data processing agreement provided by the customer for this purpose.

12.7 The Supplier agrees to the storage and processing of personal data necessary for business operations.

13. Rights to production resources and work results

13.1 The moulds, models, tools, foils, etc. manufactured by the supplier for the execution of an order shall become the property of the customer upon payment, even if these items remain in the possession of the supplier. In this case, the supplier shall own the moulds, models, tools, foils, etc. on behalf of

the customer within the scope of a loan free of charge for the supplier. The customer may demand the return of these items at any time. The supplier is obliged to use the moulds, models, tools, foils, etc. exclusively for the manufacture of the goods ordered by the customer. The supplier is obliged to insure the moulds, models, tools, foils, etc. belonging to the customer at replacement value at its own expense against fire, water and theft damage. At the same time, the supplier hereby assigns all compensation claims from these insurance policies to the customer; the customer hereby accepts the assignment. The supplier is obliged to carry out any necessary maintenance and inspection work as well as servicing and repair work on the aforementioned moulds, models, tools, foils, etc. at its own expense in a timely manner and to document this for each item in a separate manual.

13.2 The supplier grants the customer a spatially, temporally and content-free, freely transferable right of use to all plans, drawings, graphics, calculations and other contract-related documents in all known media formats, including electronic media, the Internet and online media, stored on all image, sound and data carriers (hereinafter referred to as "work results"). The Purchaser shall also have the right to grant third parties the same rights of use to the Work Results, in whole or in part, including interim changes and/or revisions. The Supplier shall grant the Purchaser the right to use the Work Results, in whole or in part, including interim changes and/or revisions, free of charge. The customer also has the right to grant third parties the same rights of use

to the work results in whole or in part, including any interim changes and/or revisions. The supplier grants the customer the right to use the work results to the extent specified above for all types of use, regardless of whether they were known at the time the order was placed. The statutory provisions shall apply. When purchasing licences and work results from intellectual services, in particular studies, specifications, requirement specifications, specific software developments and adaptations, the customer shall have the unrestricted and irrevocable right to use all these work results on the premises of the customer and all its affiliated companies.

14. Installation; maintenance; inspection; repairs

If installations, maintenance, inspections, repairs, etc. are carried out by the supplier at the customer's premises, the customer's safety and administrative regulations for external companies shall apply. If the customer does not issue such regulations before the start of work, the supplier must request them from the customer's occupational health and safety department. The customer shall not bear any risk for the property used by the supplier or its employees.

15. Third-party rights

15.1 The supplier guarantees that no patents, copyrights, trademark rights or other property rights of third parties are infringed in connection with its delivery or service and that no competition claims of third parties are established.

15.2 If the customer nevertheless receives a claim for damages from a third party due to the infringement of third-party rights, the supplier shall be obliged to indemnify the purchaser and its sub-licensees or customers against these claims upon first written request and to reimburse the purchaser and its sub-licensees or customers for all expenses and damages necessary to satisfy the claims and which can only be satisfied by the purchaser itself. The supplier must modify its delivery items or services in such a way that any infringement of third-party rights or competition law claims is excluded in future, or procure a corresponding right of use for the customer without incurring additional costs for the customer.

15.3 The customer is not entitled to enter into any agreements with the third party – without the supplier's consent – to settle its claims for the infringement of third-party rights, in particular to conclude a settlement.

15.4 The supplier's obligation to indemnify shall cover all expenses necessarily incurred by the customer or a sub-licensee arising from or in connection with a claim by a third party against the customer.

16. Subcontractors

Subcontractors may not be used or replaced by the supplier unless the customer has agreed to this in writing. If the supplier intends to use subcontractors to fulfil the contract, it must notify the customer of this in writing when submitting its offer. The supplier is responsible to the customer for its subcontractors.

17. Termination

- 17.1 If the contract is a continuing obligation, the customer shall be entitled to terminate the contract at any time without notice. The customer shall also be entitled to partial termination if this is reasonable for the supplier.
- 17.2 Any contract may be terminated without notice for good cause. Good cause shall include, but is not limited to, (i) a serious breach of duty by the supplier which is not remedied within a reasonable period set by the customer after receipt of a written complaint; or (ii) a significant deterioration in the economic circumstances of one of the parties which threatens to impair that party's ability to fulfil its contractual obligations and/or to fulfil its tax and/or social security obligations; or (iii) if the purchase or use of the goods or services is or becomes wholly or partially inadmissible due to statutory or official regulations.
- 17.3 If the supplier has acquired documents, records, plans or drawings from the customer within the scope of or in fulfilment of the contract, the supplier must return these to the customer immediately in the event of termination of the contract. These requirements also apply in the event of withdrawal.
- 17.4 Any termination must be in writing to be effective.

18. ; Due diligence in the supply chain; Code of Conduct

- 18.1 As part of its corporate responsibility, the supplier must ensure that complies with applicable laws and regulations in the manufacture of products and the

provision of services. In addition, the supplier shall adhere to the principles of responsible corporate governance.

- 18.2 The supplier is obliged not to commit or omit any acts that could lead to criminal liability for fraud or embezzlement, insolvency offences, offences against competition, granting of advantages, acceptance of advantages, bribery, corruption or comparable offences by persons employed by the supplier or other third parties. In the event of a breach of this provision, the customer shall be entitled to withdraw from or terminate all legal transactions with the supplier without notice and to break off all negotiations. Notwithstanding the foregoing, the supplier is obliged to comply with all laws and regulations relating to itself and its business relationship with the customer.

- 18.3 The supplier undertakes to comply with the human rights and environmental obligations described in the Supply Chain Due Diligence Act and to avoid or minimise risks and remedy any violations of human rights and environmental obligations. The Supplier further undertakes to inform its organs and employees of the human rights and environmental obligations and to provide training for its organs and employees on compliance with these obligations. At the request of the Purchaser, the Supplier's employees shall participate in the training courses organised by the Purchaser.

If the customer discovers a violation of human rights or environmental regulations by the supplier or one of its subcontractors, or if it has

reasonable suspicion or evidence of such a violation, the supplier shall take appropriate remedial measures or request its subcontractors to take and implement such measures as the customer reasonably requires.

- 18.4 The supplier shall comply with all applicable basic standards in the areas of health, safety, labour and human rights and shall not tolerate child labour or the violation of the fundamental rights of employees. The supplier shall assume responsibility for the occupational safety and health protection of its employees.
- 18.5 Environmental resources must be used carefully and responsibly. The supplier complies with basic environmental protection standards and strives to use energy-saving, efficient production processes and environmentally friendly materials. The supplier requires and supports its suppliers to comply with these principles as far as possible.
- 18.6 The supplier agrees to the provisions of the purchaser's Code of Conduct . The current version of this code can be viewed on the purchaser's website.

19. Minimum Wage Act and Temporary Employment Act

- 19.1 The supplier is obliged to comply with the Minimum Wage Act and the Temporary Employment Act in their currently valid versions. The supplier shall pay its employees a wage that complies with these laws and shall ensure that its suppliers also undertake to comply with these laws.
- 19.2 In the event of a violation of the provisions of the Minimum Wage Act, the supplier undertakes to

comprehensively indemnify the customer against all obligations associated with such a violation and, in addition, to compensate the customer for any damage resulting from a culpable violation. The same obligation applies to the supplier if a subcontractor commissioned by it violates the provisions of the Minimum Wage Act. If the purchaser is claimed against by an employee of the supplier for payment of the statutory minimum wage, the supplier undertakes to provide the purchaser with all information necessary for the defence against the claim and any action for payment. This shall also apply after termination of the contractual relationship between the supplier and the purchaser.

20. Severability clause

The invalidity or unenforceability of a provision or part of a provision of these GTC does not affect the validity of the GTC as a whole. The parties undertake to replace any invalid clauses with valid clauses that come as close as possible to the economic purpose of the invalid clause. The same applies to any contractual loopholes.

21. Place of performance and jurisdiction

- 21.1 The place of performance is the place of receipt specified by the customer, unless otherwise stated in the order.
- 21.2 The law of the Federal Republic of Germany shall apply exclusively. The application of the UN Convention on the International Sale of Goods of 11 April 1980 is excluded. The exclusive place of jurisdiction is Wiesbaden.

However, Mitsubishi Polyester Film GmbH reserves the right to take legal action against the supplier at its place of business.

As of: October 2025