

## **General Terms and Conditions of Purchase (GTCP) of Mitsubishi Polyester Film GmbH**

### **1. General Provisions; Scope of Application**

- 1.1. All present and future legal relations between Mitsubishi Polyester Film GmbH (hereinafter, the "Customer") and the Supplier shall comply with these Terms and Conditions unless the wording of the order or other enclosed special terms and conditions to the order contain provisions to the contrary. The Customer hereby expressly objects to any other General Terms and Conditions of Business of the Supplier. Neither the unconditional acceptance of deliveries or service performance nor the unconditional payment of the Supplier's invoices shall be considered as acknowledgement of the General Terms and Conditions of Business of the Supplier.
- 1.2. The INCOTERMS 2020 of the International Chamber of Commerce in Paris as effective on the date of delivery or performance shall apply additionally in cross-border business transactions.
- 1.3. All agreements concluded between the Supplier and the Customer under these GTCP must be made in writing; this shall also apply to any waiver of this requirement for the written form. All amendments of and supplements to the respective agreement shall be valid only if made in writing; this applies also to changes in the requirement for written form. Emails do not comply with this written form requirement.

### **2. Offer; Order**

- 2.1. The Supplier must precisely adhere to the enquiry of the Customer in the offer and expressly point out any deviations. The offer must be made free of charge and shall not establish any obligation by the Customer. The complete order number, date of order and Customer reference are to be indicated in all correspondence. The Supplier shall be responsible for any consequences arising due to the non-observance of this obligation unless the Supplier can prove that it is not responsible.
- 2.2. In the event the Supplier does not accept an order of the Customer within two weeks after having received it, the Customer shall be entitled to revoke the order.
- 2.3. Certain products consumed on a repetitive basis form the subject of an open order which defines the product, point of delivery, price, mode of transport and, purely as an indication only, the overall quantities anticipated for a given period. The dates of delivery and the quantities to be delivered will then be determined by calls or schedules for delivery. Calls for delivery will always mention the open order number to which they refer. In the scope of an open order, the Supplier shall, at the Supplier's own expense, keep a standby stock permanently available and renew said stock in order to prevent breaks in delivery.

### **3. Prices; Terms and Conditions of Payment**

- 3.1. Unless agreed otherwise in writing, the prices agreed shall constitute fixed prices. Such prices shall include the expenses for packaging, freight and transport to the receiving point specified by the Customer as well as the costs of transport insurance. The agreed prices shall not include the statutorily applicable value added tax.
- 3.2. Payments are rendered after the flawless delivery or acceptance, the receipt of the documents requested in the order as well as a proper and auditable invoice. Unless otherwise specified in the order, the payment shall be made within 30 days net from the receipt of the invoice or the products or services, whichever is last. If payments are rendered within 14 days from the latest of the receipt of (i) the invoice or (ii) the products or the services, as the case may be, the Customer is granted a 2% discount.
- 3.3. The Supplier is entitled to offset and/or retention according to statutory provisions, including if the applicable claim is undisputed or has been established by a court of law.

### **4. Delivery Period; Delivery**

- 4.1. The Supplier acknowledges that the nature of Customer's activity is such that the delivery dates requested by Customer and accepted by the Supplier are of the essence for Customer. The delivery dates specified in the order shall be binding. The Customer is to be informed without delay in writing of all circumstances which render the observance of the delivery dates stipulated in the order form impossible and the likely duration of the delay. The Supplier shall be obligated to provide information regarding the state of the production upon the request of the Customer or its agent.
- 4.2. The Customer or its agent shall be entitled to convince itself of the state of production in the factory of the Supplier or its contractors during normal business hours. The delivery note and packing slip are to be enclosed in the delivery. The order number and information regarding the unloading point prescribed by the Customer are to be indicated in full in all dispatch notices, delivery notes, packing slips, consignment notes, invoices and on the outside of all packages. All shipments that cannot be accepted due to the non-observance of these provisions shall be stored at the expense and risk of the Supplier. In the case of a delayed delivery the Supplier is liable for all damages and Customer shall have all rights according to the German civil law.
- 4.3. The Supplier shall package, label and ship hazardous products according to the applicable national and international laws and regulations. The Supplier complies with all obligations for suppliers (pursuant to Article 3 (32) Regulation (EC) No. 1907/2006/EC (hereinafter "REACH")) under

REACH with respect to the delivery of goods. The Supplier shall in particular provide the Customer with a safety data sheet according to Article 31 REACH in the national language of the recipient country in all cases stipulated in Article 31 (1) to (3) REACH. The Supplier guarantees that all materials contained in the goods have effectively been pre-registered, registered (or exempt from the obligation to register) and – if relevant – authorized in accordance with the applicable requirements of REACH for the uses disclosed by the Customer.

- 4.4. If the goods classified as an article according to Article 7 REACH the preceding subsection shall also apply to substances released from such goods. In addition, the Supplier shall forthwith notify the Customer if a component of the product contains a substance in a concentration exceeding 0.1 mass percent (W/W) if this substance fulfills the criteria of Article 57 and 59 REACH (so-called substances of very high concern). This also applies to packaging products.

## **5. Transfer of risk and of ownership**

Unless otherwise agreed in writing by the Customer, the risk of loss and deterioration of goods shall pass to the Customer in accordance with DDP (delivered duty paid; INCOTERMS 2020). Ownership of the goods transfers to the Customer upon delivery. If the parties have agreed a delivery inclusive of installation / assembly / service, the risk of loss or damage shall pass to the Customer after the installation / assembly / service has been duly completed in accordance with the contract and following the handover of the goods.

## **6. Inspection and claims Based on Defects**

- 6.1. The Supplier will deliver goods of highest quality and perform its services with the latest state of the art science and technology. The Supplier will perform a final inspection of the goods before they will be delivered to Customer. In connection with the obligation of Customer to inspect the delivered goods in accordance with sec. 377 of the German Commercial Code (HGB), this obligation shall be limited to a minimum inspection of obvious defects or defects which are easily recognizable in normal use. As far as a defect can only be determined upon initial use, the scope of the inspection obligation is initially limited to recognizable external defects.
- 6.2. Should tests or remarks made by Customer in the course of the manufacture, procurement and assembly of the goods and the performance of services indicate that the goods supplied or the services performed might not satisfy any one of the stipulations of the order or the safety requirements of the good or service, or the laws or regulations in force, Customer may reject the entire supply or the incriminated part thereof. The Supplier shall then replace said entire supply or part thereof at the Supplier's expense as soon as possible without

laying claim to any increase in price or any compensation. In the event of a partial rejection, Customer will defer payments to the Supplier in question until the order is completed in full. Rejection may also relate to goods or services already delivered to Customer should it prove that the shortcomings noted were already in existence when said goods were made or services provided. In this case, and if all of the goods or services are rejected for good, any payments already made by Customer to the Supplier will be reimbursed within fourteen days of notification of rejection. Rejected merchandise which has already been supplied will remain at the disposal of the Supplier, at the Supplier's own expense and risk. Any transport costs incurred by Customer for said merchandise will be charged to the Supplier.

- 6.3. In addition, the Customer is entitled to the statutory legal claims based on defects without limitation and in full. For instance, the Customer shall be entitled, in accordance with the statutory provisions, to request the remedy of the defect, either by repair or replacement of the goods at the Supplier's expense and/or to withhold payments due. If the Supplier has assumed a guarantee for the quality or durability of the defect goods, the Customer may also assert claims under the guarantee.
- 6.4. If (i) the Supplier does not fulfill its duty to rectify any defects as specified without having valid grounds to refuse to provide rectification, (ii) the Supplier seriously and irrevocably refuses to provide rectification, (iii) rectification has failed, (iv) there are fears of a loss of use of the goods, or (v) rectification may not be further postponed due to other reasons, the Customer has the right to remedy the defects itself at the cost and liability of the Supplier, or allow this work to be undertaken by third parties. The Customer is in this case entitled to demand compensation from the Supplier for the required measures.
- 6.5. Claims based on defects shall be time barred after 24 months of the performance of the service or delivery of the good to the Customer at the place of performance or the acceptance by the Customer (transfer of risk).

## **7. Product Liability and insurance**

- 7.1. In the event that the Supplier is responsible for defective products it shall be obligated to release the Customer from third-party claims for damages upon its first request inasmuch as the cause lies within the scope of control and organization of the Supplier and it is liable for damages to third parties.
- 7.2. The Supplier shall maintain product and business liability insurance with reasonable insured sums, as is customary in the industry, which shall be proven to the Customer upon request. The Supplier's contractual and legal liability remains unaffected by the extent and amount of its insurance coverage.

## **8. Compliance with laws, export control and hazardous material**

- 8.1. The goods and services provided by the Supplier must comply with the European Union, German and other applicable laws, and any other law expressly stated in the order issued by the Customer.
- 8.2. The Supplier must provide correct and up-to date information on export control status for German, EU and/or US laws for the products and/or services sold to the Customer. If applicable, the Supplier must provide the Customer with the chemical status under German and/or EU chemical legislation for the products sold to the Customer.

## **9. Quality management system**

- 9.1. The Supplier shall maintain a quality management system and related documented procedures, at least in accordance with DIN ISO 9001. This system must ensure that the goods and services comply with (a) applicable statutory and legal requirements; (b) the applicable warranties; (c) applicable industry practices; and (d) standards and any other requirements specified in the Customer's orders.
- 9.2. The Customer, directly or through third parties, is entitled to audit the Supplier to verify the quality management system. The costs incurred by the Supplier as a result will not be reimbursed.

## **10. Rights to Documents; Secrecy**

- 10.1. The Customer hereby reserves the title and copyright to designs, internal standards or guidelines of the Customer, analysis methods, formulas, models, calculations and other documents sent to the Supplier occasionally or within the framework of the performance of the agreement or the development of the contractual relation or of which the Supplier becomes aware otherwise.
- 10.2. The Supplier shall treat all documents received by Customer as well as all other technical and business information entrusted in it during the term of the business relationship or disclosed to the Supplier during a site visit and thereafter as strictly confidential, only use such documents and information for the purpose of the respective agreement and also impose corresponding obligations on its employees on a need-to-know basis.
- 10.3. The Supplier shall return all designs, standards, guidelines, analysis methods, formulas, figures, patterns, calculations and other documents sent to the Supplier and any copies thereof to the Customer without delay after the order has been processed or at any time upon request by the Customer.
- 10.4. The above obligations shall not apply to that information of which the Supplier was already aware or which are state of the art generally accessible by the public or which becomes such without the fault of the Supplier, which was legitimately obtained by the Supplier from other legitimated third parties or

was produced by the Supplier within the framework of its own, independent development.

- 10.5. The Supplier must provide the Customer all documents necessary for the discussion of the delivered goods. Such discussions or other participation of the Customer shall be in the Supplier's scope of responsibility and shall not release the Supplier from any warranty or other obligations. The Customer is to be provided with documents of any type necessary for the use, setup, installation, processing, storage, operation, servicing, inspection, maintenance and repair of the item delivered in good time without being requested to do so and free of charge.

## **11. Data Protection**

- 11.1. The Supplier must comply with all relevant data protection laws and regulations. The Supplier shall inform its employees of the applicable data protection laws and policies. At Customer's request, the Supplier must provide Customer with the relevant statements of compliance and/or access to verify compliance with data protection laws.
- 11.2. In case the Supplier, in the course of the performance of the respective contract, receives from the Customer or otherwise obtains personal data related to employees of Customer (hereinafter referred to as "Personal Data") the following provisions shall apply. If processing of Personal Data disclosed in the aforementioned manner is not carried out on behalf of the Customer, Supplier shall only be entitled to process Personal Data for the performance of the respective contract. Supplier shall not, except as permitted by applicable laws, process Personal Data otherwise, in particular disclose Personal Data to third parties and/or analyze such data for its own purposes and/or form a profile.
- 11.3. If and to the extent permitted by applicable laws, Supplier is entitled to further process the Personal Data, in particular to transmit Personal Data to its affiliated companies for the purpose of performing the respective contract. Supplier shall ensure that Personal Data is only accessible by its employees, if and to the extent such employees require access for the performance of the respective contract (need-to-know-principle).
- 11.4. Supplier shall structure its internal organization in a way that ensures compliance with the requirements of data protection laws. In particular, Supplier shall take technical and organizational measures to ensure a level of security appropriate to the risk of misuse and loss of Personal Data. Supplier will not acquire ownership of or other proprietary rights to the Personal Data and is obliged, according to applicable laws, to rectify, erase and/or restrict the processing of the Personal Data. Any right of retention of Supplier with regards to Personal Data shall be excluded.

- 11.5. In addition to its statutory obligations, Supplier shall inform Customer in case of a Personal Data breach, in particular in case of loss, without undue delay, however not later than 24 hours after having become aware of it. Upon termination or expiration of the respective contract Supplier shall, according to applicable laws, erase the Personal Data including any and all copies thereof.
- 11.6. Each party is responsible for Personal Data for which it is considered data controller. In case that personal data is being processed by one party as data processor for which the other party is the data controller, the parties will enter into a data processing agreement provided for by Customer for this purpose as mandatory under the relevant data protection regulations.
- 11.7. The Supplier grants its consent to the storage and processing of necessary personal data during the business operations.

## **12. Rights to Manufacturing Equipment and Work Results**

- 12.1. Moulds, models, tools, film, etc. produced by the Supplier for the performance of the order shall be transferred to the ownership of the Customer upon their payment, even if such items remain in the possession of the Supplier. The Parties hereby agree that from now on the Supplier shall possess the moulds, models, tools, film, etc., on behalf of the Customer in the context of a loan free of charge for the Supplier. The Customer may request the surrender of such items at any time. Retention rights of the Supplier are excluded unless such claims are asserted due to finally adjudged counterclaims or recognized by the Customer. The Supplier shall be obligated to use the moulds, models, tools, film, etc. exclusively for the manufacturing of the goods ordered by the Customer. The Supplier shall be obligated to insure the moulds, models, tools, film etc. belonging to the Customer against damage due to fire, water and theft at its own cost at the replacement value. At the same time, the Supplier hereby assigns all compensation claims from these insurance policies to the Customer in advance and the Customer hereby accepts such assignment. The Supplier shall be obligated to perform any necessary servicing and inspection work as well as any maintenance and repair to the said moulds, models, tools, film, etc. at its own expense in good time and to document this for each item in a separate manual.
- 12.2. The Supplier shall grant the Customer freely transferable rights of use free from any restrictions as to area, content or time for all plans, drawings, graphics, calculations and other documents related to the contract in all known media formats including electronic media, Internet and online media saved to all imaging, audio and data storage devices (hereinafter "Work Results"). These Work Results may have either been prepared by the Supplier itself

or by third parties. The Customer has the right in particular to exploit, duplicate and distribute such Work Results wholly or in part as well as to modify them, revise them, or have the aforementioned activities carried out by third parties. The Customer also has the right to grant third parties the same complete rights to use such Work Results wholly or in part inclusive of any intermediate changes and/or revisions. The Supplier shall grant the Customer the right of use for Work Results of the aforementioned scope including for all types of use whatsoever whether or not known at the time of Contract award. The applicable legal regulations shall apply in this regard. In acquiring licenses and Work Results from intellectual services, especially studies, specifications, user requirement and functional design specifications, specific developments in and customization of software, the Customer has the absolute and irrevocable right to use all such Work Results at the Customer's premises and at the premises of all of its affiliated companies.

## **13. Installation, Servicing, Inspection, Repairs**

In the event installation, servicing, inspection, repair, etc. is performed by the Supplier at the Customer's premises, the Customer's safety and administration regulations for external companies shall apply. In the event the Customer does not hand out such regulations prior to the commencement of the work, the Supplier must request these from the Customer's work safety department. The Customer shall bear no risk for the property used by the Supplier or its employees.

## **14. Third-Party Rights**

- 14.1. The Supplier hereby guarantees that no patents, copyrights, trademark rights or any other third-party proprietary rights are infringed or competition claims of third parties are justified upon in connection with its deliveries or performances. In the event recourse is nevertheless taken against the Customer by a third party for damage compensation due to an infringement of any third party rights, the Supplier shall be obligated to release the Customer and its sublicensee or customer from such claims upon first written demand and to reimburse the Customer and its sublicensee or customer for any expenses or damage incurred in the fulfillment of the claims which can only be fulfilled by the Customer in person. The Supplier will amend the items of its delivery or performance in a way that future infringements of third-party rights or competition claims are excluded or will provide the Customer with a respective license without any additional costs to be incurred for the Customer.
- 14.2. The Customer shall not be entitled to conclude any agreements with the third party to resolve its claims due to the infringement of third party rights without the approval of the Supplier; in particular, the Customer may not reach a settlement. The Supplier's duty to release the Customer shall refer

to all expenses necessarily incurred by the Customer or a sublicense from or in connection with a third party's assertion against the Customer.

#### **15. Subcontractors**

Subcontractors may not be employed or replaced by the Supplier, unless agreed in writing by the Customer. If the Supplier intends to use subcontractors to perform the contract, the Supplier must inform the Customer in writing at the time of submission of its offer. The Supplier shall be responsible for the performance of the contract by its subcontractors vis-a-vis the Customer.

#### **16. Termination**

16.1. If the agreement is a continuous obligation, Customer is entitled to terminate the agreement at any time without notice period. Customer is also entitled to partial termination, if it can reasonably be expected of Supplier.

16.2. Any agreement may be terminated without notice for good cause. Grounds for good cause shall, in particular but without limitation, include: (i) serious breach of duty by the Supplier which is not remedied within a reasonable period of time stipulated by the Customer after the written complaint is received; or (ii) a considerable deterioration of a party's financial situation which threatens to impact such party's ability to perform its obligations under the agreement and / or to discharge of its tax and / or social security liabilities; or (iii) the purchase or use of the goods or the service is or will be either entirely or partly impermissible due to legal or official regulations.

16.3. If the Supplier has acquired from the Customer any documents, records, plans or drawings within the scope of or for the purposes of fulfilling the agreement the Supplier must forthwith hand them over to the Customer in the event of termination of the agreement. These requirements apply likewise in the event of rescission.

16.4. Any termination notice must be made in writing.

#### **17. Code of Conduct principles**

17.1. The Supplier has the duty within the scope of its entrepreneurial responsibility to ensure that the applicable laws and regulations are fulfilled in the manufacture of products and the provision of services. In addition, the Supplier will comply with principles of responsible corporate governance.

17.2. In particular, the Supplier will not participate in any form of bribery, whether active or passive, direct or indirect. It shall comply with all fundamental applicable standards of occupational health, safety, labor and human rights, including not tolerating child labor or the violation of the fundamental rights of employees. The Supplier shall take responsibility for the occupational safety and health of employees. Environmental resources are to be managed carefully and responsibly. It shall comply with

fundamental environmental protection standards and endeavor to use energy saving, efficient production processes and environmentally sound materials. It shall demand and support as best possible that its suppliers fulfill these principles as well.

17.3. The Supplier agrees to the provisions of the Code of Conduct of Customer. The Code of Conduct can be accessed on the Customer homepage in its currently valid version.

#### **18. Minimum-Wage Law (Mindestlohngesetz) and the Employee-Deployment Law (Arbeitnehmer-Entsendegesetz)**

The supplier is obliged to follow the Minimum-Wage Law (Mindestlohngesetz) and the Employee-Deployment Law (Arbeitnehmer-Entsendegesetz) in their actual versions. Supplier pays his employees a salary which fits to these laws and makes sure that his suppliers do the same with their employees and follow the above mentioned laws.

#### **19. Severability clause**

The invalidity or unenforceability of any provision or part of a provision of these GTCP shall not affect the validity of the entire GTCP. The Parties agree to replace possibly invalid clauses by valid clauses which come as close as possible to the commercial purpose of the invalid clause. The same applies to potential contractual gaps.

#### **20. Place of Performance and Jurisdiction**

20.1. The place of performance shall be the receiving center specified by the Customer unless specified otherwise in the order.

20.2. Exclusively the law of the Federal Republic of Germany shall apply with the exclusion of the rules of conflict of laws of the German Private International Law. The application of the UN-Convention on International Sales of Goods of April 11, 1980 is excluded. Exclusive place of jurisdiction shall be Wiesbaden/Germany.

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