

## HUKLA - General Terms and Conditions

### General Terms and Conditions of Sale, Delivery and Payment

#### 1. Scope of application

(1) The following General Terms and Conditions of Sale, Delivery and Payment (hereinafter referred to as "Terms and Conditions of Sale") apply to all contracts concluded between the buyer and us as well as our legally or economically affiliated companies (also available at <https://www.polipol.de/en/company>) for the delivery of goods, provided that the buyer is an entrepreneur, a legal entity under public law or a special fund under public law within the meaning of § 310 (1) BGB (German Civil Code). They also apply to all future business relationships, even if they are not expressly agreed again. Affiliated companies are companies that are connected to us through direct or indirect participation control, or joint management.

(2) Any terms and conditions of the buyer that deviate from these Terms and Conditions of Sale and that we do not expressly recognise are not binding for us, even if we do not expressly object to them. The following Terms and Conditions of Sale shall also apply if we execute the buyer's order without reservation or accept services from the buyer in the knowledge that the buyer's terms and conditions conflict with or deviate from these Terms and Conditions of Sale.

(3) Individual agreements with the buyer, including collateral agreements, supplements and amendments, shall take precedence over these Terms and Conditions of Sale, provided that they were made in writing prior to the conclusion of the contract.

#### 2. Conclusion of contract

(1) Prior to conclusion of the contract, the buyer must inform us in writing of any special circumstances known to them that are essential for the suitability or use of the goods, in particular if

- the goods are not to be used exclusively for normal purposes,
- a specific suitability for use is assumed or expectations regarding quality are based on public statements or advertising claims,
- the goods are to be used under unusual, highly demanding or safety-relevant conditions,
- exceptional damage or damage levels are to be expected which are known or should be known to the buyer,
- the goods are to be used outside Germany or supplied to commercial customers established outside Germany.

If such notification is not provided, we shall not be liable for any damage or defects attributable to the aforementioned special circumstances, provided these were not apparent to us.

(2) Special requests by the buyer, in particular special intended uses, quality expectations, guarantees or other assurances regarding the goods or the fulfilment of the contract, as well as additional performance declarations, instructions for use or safety information requested by the buyer in electronic or printed form, shall only become part of the contract if we expressly confirm them in writing.

(3) Our offers are subject to change and non-binding unless they are expressly designated as binding. Drawings, illustrations and dimensions are non-binding unless otherwise agreed. All orders and purchase orders, whether placed directly or through representatives, require our express acceptance. We can declare our acceptance within two weeks by sending an order confirmation, which can be in writing, by telex or in electronic form. Acceptance can also be effected by delivery of the ordered goods within the same period.

(4) Our order confirmation forms the basis of the contract if it contains the relevant contractual contents (type, quantity and price). Minor deviations from the order that do not significantly affect the buyer are deemed to be accepted. If the order confirmation deviates significantly from the order, the contract shall only be concluded if the buyer does not object to these deviations in writing within seven (7) calendar days of receipt of the order confirmation.

(5) By placing an order, the buyer guarantees, in view of the order volume, that they are solvent, at least until the point in time at which the buyer can reasonably expect delivery of the ordered goods under normal circumstances. If the buyer's financial situation and/or liquidity changes or deteriorates, we may make fulfillment of the contract dependent on payment in advance or the provision of security. This applies in particular if negative credit information becomes known, for example, from credit insurers, credit agencies or other comparable service providers. In such cases, we may also withdraw from the contract without prejudice to further claims for expenses and compensation if, taking all circumstances of the individual case into account and according to our risk assessment, we cannot reasonably be expected to adhere to the contract.

(6) Without waiving any further legal rights, we shall be entitled to withdraw from the contract if

- the buyer fails to fulfil essential obligations owed to us or to third parties, even after unsuccessful written requests for performance and the setting of a reasonable grace period, without providing a justifiable reason,
- the buyer provides inaccurate or incomplete information about their creditworthiness that is essential for the fulfilment of the contract.

#### 3. Assignment and exclusion of third-party rights

(1) We are obligated exclusively to the buyer under the contract concluded with the buyer. The application of § 328 BGB (contract in favour of third parties) is excluded, unless otherwise agreed expressly and in writing. Third parties, in particular customers of the buyer or other persons not involved in the conclusion of the contract, are not entitled to demand delivery or assert other contractual claims against us. This also applies if the buyer assigns claims arising from the contractual relationship in whole or in part to third parties without our consent. In this case, the buyer remains the sole recipient. We shall remain entitled and obligated to perform exclusively to the buyer with discharging effect.

(2) The assignment of claims arising from the contractual relationship by the buyer requires our prior written consent. § 354a HGB (German Commercial Code) remains unaffected by this.

#### 4. Delivery, transfer of risk, delay in delivery, packaging

(1) Delivery is ex warehouse. If the buyer requests shipping of the goods to another destination, they shall bear the shipping costs. If nothing has been agreed in the contract, we may determine the type of shipping ourselves. Transport insurance shall only be taken out at the buyer's request and expense. Individually agreed Incoterms® 2020 shall take precedence.

(2) The risk of accidental loss and accidental deterioration shall pass to the buyer upon delivery. If acceptance of the goods has been contractually agreed, this shall be decisive for the transfer of risk. Delivery or acceptance of the goods shall be deemed to have taken place even if the buyer is in default of acceptance.

(3) Delivery times or deadlines are subject to change and non-binding, and are approximate unless they have been expressly agreed as binding. We shall not be liable to the buyer for delays in delivery caused by unforeseen events such as strikes, fires, operational disruptions at our own factory or at the factories of our suppliers. If the underlying purchase contract is a fixed-date transaction within the meaning of § 286 (2) No. 4 BGB or § 376 HGB, we shall be liable in accordance with the statutory provisions. Agreed delivery periods or delivery dates presuppose that the buyer fulfils all obligations incumbent upon them in good time and accepts the goods without claiming additional deadlines. We are entitled to deliver before the agreed time or to determine the

time of delivery within the agreed delivery period, provided that this does not cause the buyer any unreasonable disadvantage.

(4) If, for reasons beyond our control, there is a delay in delivery, we shall be entitled to make up for the delay, provided that the buyer is informed of the delay immediately and is notified of a new delivery period. The buyer may object to the announced subsequent delivery within an appropriate period of time if it is unreasonable. The objection must be declared within a period of 7 working days. If the subsequent delivery cannot be made within the newly announced period or permanently due to the unavailability of the service, e.g. due to force majeure, official measures, operational disruptions or missing or delayed delivery to us despite proper hedging transactions, we shall be entitled to withdraw from the contract. In such cases, we will immediately inform the buyer that the service cannot be provided.

(5) If we are responsible for a delay in delivery, the buyer can withdraw from the contract if we do not fulfil our obligation within an extended 2-week deadline. We are not liable for anything else if we are responsible for a delay in delivery. The buyer's other legal claims and rights due to our responsibility for a delay in delivery are not affected.

(6) We are entitled to make partial deliveries and render partial services at any time, provided this is reasonable for the buyer. If the buyer delays acceptance, we are entitled to demand compensation for the resulting damage and any additional expenses. The same applies if the buyer culpably violates their obligations to cooperate. Upon occurrence of delay of acceptance or debtor's delay, the risk of accidental deterioration and accidental loss shall pass to the buyer. Loading and shipping shall be uninsured and at the buyer's risk.

(7) Our sales packaging is licensed exclusively within the framework of a dual system approved in accordance with the applicable legal provisions. We do not take back packaging that is subject to participation in this system. Unless otherwise agreed, the buyer is obliged to dispose of packaging that is not subject to participation in the system properly and in accordance with the law at their own expense. We will only take back packaging or goods within the scope of the statutory provisions. We do not assume any further take-back obligations. The buyer is responsible for the proper disposal of the delivered goods themselves, unless the vendor has a statutory take-back obligation or unless otherwise agreed in writing.

#### 5. Prices, payments, late payments

(1) Our prices apply ex works and include packaging, unless otherwise specified in the order confirmation. Our prices do not include statutory sales tax. This will be indicated separately on the invoice at the statutory rate on the day the order is fulfilled. Unless expressly agreed otherwise, our prices valid on the day of delivery shall apply. The purchase price is due for payment immediately upon receipt of the invoice by the buyer, without any deductions, unless our order confirmation specifies a different payment term. A cash discount is only permitted if expressly agreed in writing between the buyer and us. Payments must be transferred free of charges and costs to one of the bank accounts specified by us. The timeliness of the payment is determined by the unconditional receipt of payment in our bank account. Our employees, sales representatives or other sales agents are not authorised to accept payments. A payment shall only be deemed to have been made when the amount has been finally and unconditionally credited to our account. Cheque payments shall only be deemed to have been made on account of performance (§ 364 (2) BGB), not in lieu of performance. Credits from cheque payments shall be subject to redemption and shall be valued on the day on which we finally have the equivalent value at our disposal.

(2) We are entitled to assign claims arising from the business relationship with the buyer to third parties for the purpose of debt collection by way of factoring. If the assignment is made by means of a corresponding note in the invoice, the buyer may only make payment with discharging effect to the named factor using the bank details provided by the factor.

(3) If the buyer fails to meet their payment obligations when due, we shall be entitled, without prejudice to further legal rights, to terminate the contract at our discretion, to suspend further deliveries and services and/or to charge default interest in accordance with § 288 (2) BGB until payment has been made in full and finally. The buyer shall be in default of payment if they fail to pay following our reminder or, if a payment date is specified in the calendar or results from an event, even without a reminder. However, the buyer shall be in default of payment at the latest 30 days after receipt of the invoice or, if the date of receipt of the invoice cannot be determined, 30 days after receipt of the goods delivery, even without a reminder. We reserve the right to assert further claims for damages caused by default. The buyer reserves the right to prove that less damage or no damage has been incurred.

(4) We are entitled to offset incoming payments at our reasonable discretion against all claims against the buyer existing at the time of payment, regardless of whether these are our own claims or assigned claims. If our settlement deviates from any settlement instructions given by the buyer, we shall inform the buyer of this without delay. Reasonable discretion shall be exercised in good faith in such a way that the legitimate interests of the buyer are taken into account appropriately.

(5) The buyer's set-off and retention rights are excluded, unless the underlying counter-claims are due and undisputed, have been legally established, or are based on the same contractual relationship. This also applies to the assertion of complaints or other counter-claims. § 215 BGB does not apply.

(6) If, after conclusion of the contract, there are justified doubts due to objective circumstances as to whether the buyer will properly fulfil their contractual obligations, we shall be entitled to assert the defence of uncertainty in accordance with § 321 BGB. In this case, we may refuse delivery and make further performance of the contract contingent upon the buyer providing suitable security or making advance payment. As soon as the consideration has been effected or adequate security has been provided, our right to refuse performance shall lapse. This also applies to deliveries that have already been confirmed. Further legal rights remain unaffected.

#### 6. Retention of title

(1) Until all claims arising from the business relationship have been settled in full, including any balance claims from a current account relationship, the delivered goods (reserved goods) remain our property. In the event of breach of contract by the buyer, in particular in the event of default in payment, we shall be entitled, after the expiry of a reasonable period of time, to withdraw from the contract and demand the return of the goods subject to retention of title, provided that the setting of a deadline is not dispensable by law. If, after conclusion of the contract, a significant deterioration in the buyer's financial circumstances becomes known or an application for the opening of insolvency proceedings is filed, we shall be entitled to demand the return of the goods subject to retention of title if our security interests are thereby jeopardized. From this point in time, any resale, processing or other disposal of the goods subject to retention of title shall only be permitted with our express consent.

(2) The repossession of the goods subject to retention of title by us shall only constitute a withdrawal from the contract if this is expressly declared by us. The same applies to other measures to assert the retention of title, such as seizure. After declared withdrawal, we shall be entitled to sell the goods subject to retention of title at the buyer's expense, for example by sale or auction. The sale shall be carried out in accordance with the principles of proper business management. The buyer must treat the goods subject to retention of title with care and insure them adequately at their own expense against fire, water and theft damage at replacement value.

(3) The buyer is entitled, until revoked, to sell and/or use the goods subject to retention of title in the ordinary course of business, provided that they are not in default of payment or there is no other

significant deterioration in their financial circumstances. Pawning or transfer by way of security of the goods subject to retention of title is not permitted. All claims to which the buyer is entitled from the resale of the goods subject to retention of title or from other legal grounds (in particular factoring, insurance payments, tortious acts), including all balance claims from current account relationships, are hereby effectively and securely assigned to us in full by the buyer; we hereby accept the assignment. We revocably authorise the buyer to collect the claims assigned to us for their account in their own name. This collection authorisation may be revoked at any time, in particular if the buyer does not properly meet their payment obligations. At our request, the buyer is obliged to disclose the assignment to their customers and to provide us with all information and documents necessary to assert our rights against the customers. The disclosure of the assignment may also be made directly by us.

(4) In the event of third-party access to the goods subject to retention of title, in particular seizures, the buyer is obliged to inform the third party of our ownership and to notify us immediately in writing so that we can protect and enforce our property rights. If the third party does not reimburse the reasonable judicial or extrajudicial costs incurred in this context, the buyer shall be liable for these costs. We are obliged to release the securities to which we are entitled to the extent that their realisable value exceeds the claims to be secured by more than 25%, whereby we are responsible for selecting the securities to be released. If the buyer or a third party files an application to open insolvency proceedings against the buyer's assets, or if such proceedings are opened, our rights vis-à-vis the provisional and the finally appointed insolvency administrator shall apply to the same extent as vis-à-vis the buyer. This includes, in particular, all claims, security interests and other claims arising from the contractual relationship.

#### **7. Warranty (German „Gewährleistung“), liability**

(1) Claims for defects by the buyer presuppose that the buyer has duly fulfilled their obligations to inspect and give notice of defects in accordance with §§ 377, 381 HGB. If the buyer fails to fulfil their obligation to properly inspect and/or give notice of defects, the goods shall be deemed to have been approved. Our liability for defects that have not been reported, or have not been reported in a timely or proper manner, is excluded. This also applies to defects that were known to the buyer at the time of conclusion of the contract or that remained unknown due to gross negligence. Liability for fraudulently concealed defects and for the assumption of a guarantee for the quality remains unaffected.

(2) Complaints must be sent to us immediately in writing with a precise description of the defect. Suitable photos and videos should be attached for documentation purposes, insofar as this is reasonable and technically possible for illustrating the defect. Minor, commercially acceptable deviations and technical tolerances in quality, design, dimensions, colours, sizes and weights, as well as natural wear and tear and damage caused by improper use or external influences, are not considered defects within the meaning of the statutory warranty (Gewährleistung) and are excluded as grounds for complaint. Our acceptance of a complaint does not constitute a waiver of objections to any delayed or non-compliant complaint. If a complaint of defects asserted by the buyer proves to be unjustified after review and the buyer could have recognised this upon reasonable inspection, we are entitled to demand either our expenses incurred as a result (in particular inspection, transport and/or travel costs) or, alternatively, a flat-rate processing fee of EUR 59.00. The buyer reserves the right to prove that lower or no expenses were incurred.

(3) Claims by the buyer for material defects and defects of title shall become time-barred one year after delivery of the goods within the meaning of § 438 (2) BGB. This shall not affect claims for damages arising from intentional or grossly negligent breach of duty, injury to life, limb, or health, fraudulently concealed defects, the assumption of a guarantee for the quality or claims under the German Product Liability Act (Produkthaftungsgesetz).

(4) If there is a material defect and this has been reported in good time in accordance with § 377 HGB, we are entitled, at our discretion, to provide subsequent performance by repair or replacement within the framework of the statutory provisions. The buyer must grant us the time and opportunity necessary to inspect and carry out the subsequent performance. At our request, the rejected goods must be properly packaged and returned to us in accordance with the shipping instructions. In the event of a justified complaint, we shall bear the costs incurred in this regard.

(5) Returns and payment deductions require our prior consent, unless the buyer is legally entitled to do so. Set-offs are only permitted with undisputed or legally established claims, and a right of retention can only be asserted with our prior consent if it is based on the same contractual relationship (see No. 5 (5)). Claims for damages by the buyer, regardless of the legal basis, are excluded unless we have acted with intent or gross negligence or have breached a material contractual obligation. In the event of a breach of material contractual obligations, liability is limited to the foreseeable damage typical for this type of contract. The exclusion of liability does not apply to damages resulting from injury to life, limb or health, or to claims under the German Product Liability Act.

(6) If there is a defect and subsequent performance by repair is either impossible or has failed twice, the buyer may, at his discretion, demand a reduction in the purchase price or – if the defect is not insignificant – declare their withdrawal from the contract. However, in the case of a minor defect, the buyer shall not be entitled to withdraw from the contract. The repair shall be deemed to have failed after the second unsuccessful attempt, unless further attempts at repair are reasonable and acceptable to the buyer in view of the subject matter of the contract.

#### **8. Foreign trade regulations**

(1) The vendor and buyer undertake to comply with the applicable import and export regulations, sanctions, embargoes, (re-)export control laws and other provisions (hereinafter collectively referred to as “foreign trade regulations”) that apply to them.

(2) The conclusion of the contract is subject to the proviso that there are no obstacles due to foreign trade regulations at the time of conclusion of the contract.

(3) The vendor and buyer are obliged to obtain the necessary approvals in good time. Both parties shall provide all necessary information, documentation and assistance to enable the other party to comply with foreign trade regulations, including, but not limited to, product data, parts lists, technical specifications and customs tariff numbers.

(4) If delivery delays arise due to export checks or approval procedures or comparable legal checks, delivery periods shall be extended accordingly. If the necessary approvals are not granted despite reasonable efforts or if there are legal prohibitions, the contract shall be deemed not to have been concluded with regard to the affected service(s); claims for damages by the other party due to such delays or (partial) non-performance shall be excluded except in cases of intent and gross negligence.

(5) The vendor and buyer are entitled to withdraw from the contract in whole or in part or to suspend performance of the contract if the other party breaches these obligations or if there are concrete indications that performance of the contract would violate applicable foreign trade regulations.

#### **9. Ownership, copyright and usage rights to documents and files**

(1) All catalogues, illustrations, calculations, drawings, other visual materials and digital files handed over to the buyer or made available in any other way contain content that is protected by copyright or other laws, which has either been created by us or licensed from third-party providers. All property rights, copyrights and other protective rights to these documents and contents remain exclusively with us or the respective rights holders.

(2) The use of these materials is permitted exclusively within the scope of the contractually agreed purpose, in particular in connection with the agreed marketing measures. Any other independent use, editing, disclosure, reproduction, publication or other exploitation – even in part – is not permitted without our express written consent. This applies regardless of whether the content in question is marked as confidential or not.

(3) Any unauthorised disclosure or use constitutes a violation of applicable copyright and licence rights and may be prosecuted under civil or criminal law.

#### **10. General provisions, place of performance, choice of law, place of jurisdiction**

(1) Within the scope of these Terms and Conditions of Sale, “in writing” also refers to communications by email (text form within the meaning of § 126 b BGB), unless the statutory written form (§ 126 BGB) is expressly required.

(2) The place of performance for deliveries and payments (including cheque and bill of exchange claims) as well as all disputes arising between the buyer and us from the purchase contracts concluded between us and the buyer is our registered office in 31603 Diepenau/Germany.

(3) These Terms and Conditions of Sale are available in German. Translations are provided for comprehensibility only. The German version is authoritative. These General Terms and Conditions of Sale and the contractual relationship between the buyer and us as the vendor are governed exclusively by the laws of the Federal Republic of Germany, excluding the UN Convention on Contracts for the International Sale of Goods (CISG) and other international uniform laws.

(4) If the buyer is a merchant, a legal entity under public law or a special fund under public law, our registered office in 31603 Diepenau/Germany shall be the exclusive place of jurisdiction for all disputes arising directly or indirectly from the contractual relationship. However, we shall also be entitled to sue the buyer at their place of residence and/or business.

[As of May 2026]