

# GENERAL TERMS AND CONDITIONS

DETAX GmbH, Carl-Zeiss-Str. 4, D-76275 Ettlingen/Germany (HRB Mannheim 743145)

## 1. General, Scope

1.1 The terms and conditions detailed below are part of the contract concluded between DETAX GmbH (hereinafter "DETAX") and the customer (hereinafter "Buyer").

1.2 Our General Terms and Conditions apply in the respective newest version, also without an explicit agreement, for subsequent transactions.

1.3 They apply to merchants, entrepreneurs, legal persons under public law or special funds under public law in the sense of Sec. 310 para. 1 BGB (German Civil Code).

1.4 These GT&C apply exclusively. Deviating or contrary conditions are not recognized by us and do not apply unless we have explicitly agreed to them in writing.

## 2. Conclusion of contract, Partial deliveries, Non-assignment clause

2.1. Our offers and price and performance information are non-binding unless confirmed by a written order confirmation or the shipment of goods.

2.2. DETAX reserves all rights to cost calculations, drawings, and other documents. Such documents and other information and knowledge that the Buyer receives from DETAX and that are not general knowledge in the industry may only be given to third parties by the Buyer with DETAX's written consent.

2.3. DETAX is entitled to make partial deliveries.

2.4. The Buyer may not transfer his contractual rights to third parties without written consent from DETAX. Sec. 354a HGB (German Commercial Code) remains reserved.

## 3. Prices, Payment conditions, and Default of payment

3.1. Inasmuch as something else does not result from the order confirmation, our price applies "ex works" (in accordance with Incoterms 2020) in euro, plus any taxes and fees to be borne by the Buyer in the respective statutory amount on the day of invoicing. The cost of shipping will be invoiced separately. The Buyer shall always bear costs for shipping and insurance. Currency exchange losses that occur due to payment in a foreign currency shall be borne by the Buyer. For orders under 100.- euro net goods value, DETAX will charge a minimum quantity surcharge of 15.- euro. Prices confirmed in writing are binding for all deliveries within 2 months from the date of order confirmation.

3.2. DETAX reserves the right to increase prices on goods between the conclusion of the contract and delivery as necessary on the basis of general external price increases outside of its control (such as exchange rate fluctuations, currency regulations, changes in customs, significant increase in material or manufacturing costs) or due to changes in suppliers.

3.3. The Buyer must pay the purchase price immediately after receipt of the invoice, without deductions, inasmuch as something else has not been agreed. Payments must occur exclusively through bank transfers. The Buyer agrees that the invoice shall be sent electronically. New customers must pay in advance.

3.4. When the payment deadline expires (in accordance with 3.3.), the Buyer is in default of payment without this requiring a prior warning. DETAX may then choose whether to terminate the contract or to stop further deliveries to the Buyer; or to charge the Buyer interest on the sum left unpaid, which shall be charged at 9 percentage points p.a. above the respective base interest rate, until it has been paid finally and completely. After the second warning, the Seller shall charge a 10.- euro processing fee. DETAX reserves the right to assert additional damages for default of payment.

3.5. For deliveries without sales tax in the European internal market, the Buyer is obligated to provide the confirmation or documents required by the German financial authorities. DETAX can retain deliveries if the Buyer does not render the documents. If the documentation that the subject of the delivery is in another area of the internal market fails, the Buyer must compensate the sales tax and penalties set by the financial authorities in full.

## 4. Dates, Impediments to performance, Transfer of risk

4.1. Indicated delivery dates are, notwithstanding an explicit binding agreement, to be understood as approximate, provided that the Buyer has given or provided DETAX all information, objects, and documents necessary to perform the delivery.

4.2. Force majeure, pandemics, epidemics, measures taken by the authorities, industrial action and other circumstances for which DETAX is not responsible that make DETAX's performance or that of upstream suppliers significantly more difficult or impossible more than temporarily free DETAX from its obligation to perform for the duration of their effects. DETAX is not liable for this. The delivery period shall be extended correspondingly. DETAX is entitled to withdraw from the contract in whole or part, without this resulting in an entitlement to damage compensation claims for the Buyer.

4.3. The risk of damage or loss of the goods transfers to the Buyer at the time that the Buyer is informed by DETAX that the goods are ready for collection ("ex works," in accordance with Incoterms 2020).

## 5. Nominal condition of the goods, Quantity tolerances

5.1. The nominal condition of the goods shall be directed by the contractual agreements. Inasmuch as not explicitly determined, these are not guaranteed characteristics. Also in the event of sale according to models and samples, the model/sample is only a display piece to show the general character or type of the goods. Notwithstanding explicit agreements, the characteristics of the model/sample are not guaranteed.

5.2. Technical changes that are necessary for manufacturing reasons or due to changes in the laws or serve to update the product are admissible when they are reasonable for the buyer.

5.3. In batch size manufacturing, the Seller is entitled to deliver 15% more or less than agreed, according to production yield.

## 6. Obligation to give notice of defects

Deliveries shall be inspected for damage or defects by the Buyer immediately after delivery. After unconditional acceptance of the goods, any subsequent complaint due to external qualities or deviations in weight is excluded. Complaints may only be made due to recognizable defects in the goods within 3 working days after delivery, and complaints may only be made due to other defects within 3 working days after discovery. Complaints of defects must be made in writing.

## 7. Warranty

7.1. DETAX assumes no responsibility for defects in goods that trace back to a description of the goods or a specification of the Buyer.

7.2. Minor deviations from the agreed quality do not constitute a defect.

7.3. For complaints that are made punctually and do not merely insignificantly limit the value or usability of the goods, DETAX initially offers a free choice of warranty through repair or replacement delivery. In the event of replacement delivery, the Buyer is only entitled to withdraw or a reduction of the purchase price after two failed deliveries.

7.4. DETAX assumes no warranty for damages that occur due to unsuited or improper use, storage, incorrect handling, or due to natural wear, inasmuch as DETAX is not responsible for the damage. Compensation is excluded.

7.5. Inasmuch as DETAX has not explicitly agreed in writing, resale in countries other than that of the Buyer is not permitted. In the event of noncompliance, the Buyer is obligated to reimburse the loss that has occurred for DETAX.

7.6. Goods may only be sent back with the explicit written consent of DETAX. The return delivery must be made carriage paid. If goods are sent back contrary to agreement or for a fee, DETAX shall charge an operating cost fee of 20% of the net value of the goods. The return shipment is made at the Buyer's risk.

7.7. The time limit for all warranty claims is 12 months from the transfer of risk (in accordance with point 4.3).

## 8. Liability

Inasmuch as something else does not result from these GT&C, DETAX is liable according to the statutory provisions. DETAX is liable (1) for damage compensation in the context of culpable liability in cases of intent and gross negligence, (2) in the event of fraudulent concealment of defects, in the case of assumption of a guarantee of quality and for claims under the German Product Liability Law (Produkthaftungsgesetz). In the event of simple negligence, DETAX is only liable, notwithstanding statutory liability restrictions, for damages from injury to life, limb, and health, for damages from the infringement of an essential contractual obligation. An essential contractual obligation is an obligation that must be fulfilled for the proper performance of the contract and upon compliance with which the Buyer typically trusts and may trust. In the event of infringement of an essential contractual obligation, the liability of DETAX is limited to compensation for predictable and typically occurring damages. The restrictions of liability also apply in breaches of duty by and for the benefit or persons for whose culpability DETAX is responsible under statutory provisions. The Buyer may only sell the DETAX goods in their original, unaltered packaging. In the event of an alteration, the liability of DETAX is excluded.

## 9. Retention of title

9.1. Until all present and future claims of DETAX from the Purchase Agreement and an ongoing business relationship (secured claims) have been paid in full, DETAX retains title to the sold goods. Pledging and transfers by way of security are inadmissible. The Buyer shall immediately inform DETAX if third parties gain access to the goods. Behavior contrary to the contract on the part of the Buyer, esp. default of payment, entitles DETAX to withdraw from the contract and request the immediate return of the goods or, if relevant, withdraw from the assignment of claims against third parties. The request for the return of goods does not constitute a declaration of withdrawal. If the Buyer does not pay the due purchase price, DETAX may only assert these rights after making a request for payment and setting a deadline, unless a deadline need not be set under the law.

9.2. Until withdrawal, the Buyer is permitted to resell and/or process the goods with a retained title in the normal course of business. The following shall apply: The retention of title extends to the products created by processing, mixing, or connecting the goods from DETAX to their full value, whereby DETAX is considered the manufacturer. If the title of third parties is retained in the process, DETAX shall acquire co-ownership in proportion to the invoiced value of the goods. For the product that is created, the same applies as for goods delivered under retention of title. The claims against third parties created through the resale of the goods or products are assigned by the Buyer in full or in the amount of any co-ownership portion in accordance with the above paragraph as a security to DETAX. DETAX accepts the assignment. The Buyer remains authorized to collect the claim in addition to DETAX. DETAX will not collect the claim as long as the Buyer fulfills their payment obligations. Otherwise, DETAX may request the communication and release of all necessary information to collect the claim itself and may revoke the Buyer's authorization to resell and process the goods to which title is retained. If the realizable value exceeds the securities of the claims of DETAX by more than 10%, DETAX will release DETAX's choice of securities upon the Buyer's request.

## 10. Applicable law, Court of jurisdiction

10.1. This Agreement is subject to German law under exclusion of UN sales law and German collision of laws. Both parties declare their agreement with the sole jurisdiction of the court of jurisdiction at the headquarters of DETAX. DETAX has the right to also file suit against the Buyer with their court of jurisdiction or with another court that has jurisdiction at the place of fulfillment of the obligation.

10.2. The ineffectiveness of individual provisions of the present Agreement shall not affect the effectiveness of the remaining regulations. Ineffective provisions are considered to be replaced by effective regulations that are suited to fulfill the economic goal of the lapsed regulation as much as possible.