

### 1. Scope of Application

1.1. These general terms and conditions of sale and delivery of PolyU GmbH ("PolyU") establish provisions for the entry into, contents and performance of contracts for the provision of goods and associated services.

1.2. These general terms and conditions of sale and delivery shall be deemed to have been accepted if the business partner ("customer") orders something from PolyU and these general terms and conditions of sale and delivery are declared applicable in the offer or order confirmation issued by PolyU.

1.3. Any deviating terms and conditions of the customer (e.g. general terms and conditions of purchase) are hereby expressly excluded.

### 2. Entry into Contract

2.1. The "contract" shall mean the provisions of these terms and conditions of sale and delivery and (i) any additional provisions which are contained in the offer issued by PolyU; (ii) any specifications or other documents which are incorporated by reference to the offer issued by PolyU; (iii) the order placed by the customer, provided this has been confirmed in writing by PolyU; and (iv) the documents belonging to any contractual amendments.

2.2. Unless expressly declared otherwise, all offers made by PolyU are non-binding.

2.3. The contract shall only be deemed to have been entered into upon receipt of PolyU's written confirmation that it has accepted the order ("order confirmation"). The customer shall be bound by its order for six (6) weeks.

### 3. Product Qualities, Specimens and Samples

3.1. Unless otherwise agreed, the qualities and intended use of the goods are exclusively those indicated in the product specifications issued by PolyU. The intended use pursuant to the European Regulation on the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) shall not be regarded as product specifications which augment the contract.

3.2. The properties of specimens and samples are only guaranteed if they are expressly described as product properties in the product specifications issued by PolyU or if they are expressly agreed as such. The same applies correspondingly to information on product qualities, durability and other aspects.

### 4. Application-Specific Advice

The customer is responsible for deciding whether the goods or other services are suitable for a particular use. Any such advice provided by PolyU is non-binding in each case.

### 5. Delivery and Deadlines

5.1. The goods are delivered in accordance with the contractually agreed trade terms, which shall be interpreted in accordance with the version of the Incoterms® of the International Chamber of Commerce applicable at the time the contract is entered into. If no specific Incoterms are agreed in the contract, the goods shall be delivered EXW (ex works) Oberhausen, Germany.

5.2. PolyU hereby reserves the right to make early deliveries and partial deliveries, and to increase or reduce the agreed delivery quantities in the interest of sending full shipping containers.

5.3. PolyU shall take commercially reasonable precautions to ensure that the goods can be delivered by the agreed delivery date.

5.4. PolyU is entitled to rescind the contract if PolyU does not receive supplies itself, or does not do so correctly or in good time, despite timely cover transactions, and other cover purchases are unreasonable or have failed, or if PolyU or its sub-suppliers are unable to deliver on time for reasons which arose after entry into the contract or were not known to PolyU and which are not within PolyU's sphere of influence, such as (i) force majeure (section 14.2 below); (ii) a change request; (iii) the customer's failure to comply with a contractual duty; (iv) a delay caused by the end user or another party commissioned by the customer; (v) a delay in obtaining the export licence; (vi) the customer's delay in delivering documents or approving documents sent by PolyU. PolyU therefore does not assume the procurement risk. In any case, however, PolyU shall not assume responsibility for any delays caused by a subcontractor designated by the customer or end user. Unless a delay is caused by force majeure, the customer shall reimburse PolyU for the costs of additional transport, storage and/or administration resulting from the delay if the reasons for such are not attributable to PolyU.

5.5. A delivery is only considered delayed once the customer has issued a written reminder. If PolyU falls behind with its deliveries or services, the customer must first set a reasonable grace period for subsequent performance. If this grace period is not complied with for reasons attributable to PolyU, the customer is entitled to refuse the delayed part of the delivery or service. If for financial reasons the customer cannot be reasonably expected to accept a partial delivery, then the customer is entitled to rescind the contract and claim a refund of any payments which have already been made in exchange for return of deliveries made.

5.6. The customer may not assert any claims due to delayed deliveries or services beyond those expressly indicated in this section. This restriction shall not apply if PolyU is guilty of unlawful intent or gross negligence.

### 6. Transport Damage

The customer must immediately report any transport damage directly to the transport company and send a copy to PolyU.

### 7. Transfer of Risk

7.1. The risk of loss and damage is transferred to the customer upon delivery in accordance with the applicable Incoterms.

7.2. If the delivery is delayed upon request by the customer or for other reasons not attributable to PolyU, the risk is transferred to the customer at the time originally scheduled for the delivery.

### 8. Permits, Customs Formalities

8.1. As regards official permits, especially export, transit and import permits as well as customs procedures, the responsibility for such matters and cost-bearing are determined by the agreed trade terms.

8.2. At its own expense and upon first demand, the customer will help PolyU to obtain any information and documents (e.g. end-user certificates) which are required by PolyU to obtain official approvals. The customer is responsible

for any delays caused by its failure to comply with its obligation to cooperate in such matters.

8.3. The customer hereby acknowledges that the deliveries may be subject to German and/or international export regulations and must not be carried out without an export or re-export permit issued by the responsible authority. The customer undertakes to comply with all applicable export regulations and obtain the necessary official approvals.

## **9. Price and Payment**

9.1. Unless otherwise agreed, the contractually agreed price shall be net, i.e. without taxes, duties and deductions.

9.2. The customer shall bear all applicable taxes, such as value-added tax, excise tax, import tax, trade tax, stamp duty and similar taxes which are levied under or in connection with the contract and its performance. The same applies to the associated administrative costs, such as interest and penalties. All taxes and the associated administrative costs shall be paid by the customer in addition to the contractually agreed price. If such taxes and duties or the associated administrative costs are invoiced to PolyU or the persons who are employed or commissioned by PolyU to perform its contractual obligations, they must be reimbursed by the customer in full.

9.3. PolyU is entitled to receive the contractually-agreed amount in accordance with the agreed terms of payment.

9.4. Unless otherwise agreed, the payment must be made within fourteen (14) days of the invoice date. The price is due for payment even if the deliveries or services are delayed for reasons not attributable to PolyU or if minor defects have to be rectified.

9.5. If the customer does not comply with the terms of payment, it is in default without the need for a reminder and will owe default interest at five percent (5%) a year. PolyU hereby reserves the right to claim compensation.

## **10. Securities**

10.1. If the parties agree that the customer must issue a letter of credit in favour of PolyU, this must be irrevocable, extendible and confirmed by a first-class bank which PolyU deems acceptable. Any payments within the scope of such a letter of credit shall be made on demand when PolyU submits the invoice alongside the relevant waybills, warehouse receipts or other documents agreed between the parties. The customer bears all costs associated with issuing, communicating and confirming the letter of credit. If a contractually-agreed letter of credit is not provided in accordance with the contractual provisions, PolyU is entitled to adhere to the contract or rescind it, and to claim compensation in both cases.

10.2. If the customer is in arrears with a payment for whatever reason, PolyU is entitled to refuse to continue performing the contract – without being restricted in its statutory rights – and to withhold any deliveries which are ready to be shipped until new terms of payment and delivery have been agreed with the customer and PolyU has received sufficient securities. If such an agreement cannot be reached within a reasonable period, or if PolyU does not receive sufficient securities, PolyU is entitled to rescind the contract and claim compensation.

## **11. Retention of Title**

11.1. PolyU retains ownership of the delivered goods in each case until the contractually-agreed price has been paid in full.

11.2. If goods subject to retention of title are processed by the customer, PolyU is regarded as the manufacturer and immediately acquires ownership of the new goods (if the goods are processed with other materials, PolyU immediately acquires co-ownership of the new goods in the ratio of the amount invoiced by PolyU for the delivered goods to the value of the other materials). If goods subject to retention of title are mixed or combined with something belonging to the customer, the customer shall transfer co-ownership of the new item to PolyU in the ratio of the amount invoiced by PolyU for the delivered goods to the value of the new item. The customer shall store the wholly-owned or jointly-owned property for PolyU free of charge.

11.3. The customer shall be entitled to use the goods subject to the retention of title within the ordinary course of its business, provided it complies with its obligations within the business relationship with PolyU in good time. The customer is not allowed to use such goods in any other way, particularly by pledging them or using them as collateral. As soon as the customer enters into the contract with PolyU, the customer shall assign any claims arising from the sale of goods subject to the retention of title to PolyU; if PolyU acquires co-ownership of processed, mixed or combined goods, the customer shall assign the corresponding share of such claims. The customer is authorised to collect the claims assigned to PolyU as long as the customer complies with its payment obligations to PolyU and as long as PolyU does not revoke this authorisation for any other reason.

11.4. Upon request, the customer must provide all information about the inventory of goods owned by PolyU and the claims assigned to it. Upon request by PolyU, the customer must also mark the goods owned by PolyU as such and inform its own customers that the claims have been assigned to PolyU. The customer must inform PolyU in writing without undue delay if goods subject to retention of title or claims assigned to PolyU are affected by any third-party interventions.

11.5. If the value of the securities existing for PolyU exceeds PolyU's claims by a total of more than 20%, PolyU is obliged to release securities of PolyU's choice upon request by the customer; however, only fully-paid deliveries need to be released from the goods subject to retention of title.

11.6. The customer is obliged to adequately insure the goods which are subject to retention of title against all usual risks, in particular fire, burglary and water hazards, and to treat and store them with care. Insurance claims arising in the event of damage are to be assigned to PolyU.

## **12. Warranty**

12.1. The customer must inspect the goods or service as soon as this is feasible within the ordinary course of its business. Any defects which can be detected during a proper inspection must be reported to PolyU immediately after the inspection. Any other defects must be reported to PolyU as soon as they are discovered. The notification of defects must be submitted in writing with an exact description of the nature and scope of the defects.

12.2. If a warranty case exists, PolyU is obliged to repair or to replace the defective part as it chooses. The customer will provide PolyU with the delivered good or its defective part for subsequent performance. PolyU is liable only for its own costs which arise as a result of the subsequent improvement or replacement delivery. Under no circumstances will PolyU be

liable for the costs of accessing the delivery item or the costs of disassembly or reinstallation. The transportation of the delivery item to and from PolyU in connection with the defect rectification is done at the customer's expense and risk; the customer is obliged to follow the instructions issued by PolyU in this respect. Replaced parts become PolyU's property insofar as PolyU does not expressly waive this.

12.3. All warranty claims held by the customer become time-barred after the expiry of one year after delivery, unless the Product Liability Act or other legislation, in particular Section 438 Paragraph 1 No. 2 BGB (buildings and items for buildings), Section 445b BGB (recourse claims in the supply chain) or Section 634a Paragraph 1 No. 2 BGB (construction defects) prescribe longer periods. The period of limitations for liability claims for damage resulting from death, personal injury or damage to health due to a negligent or intentional breach of duty by PolyU or a legal representative or vicarious agent of PolyU and for other damage which is due to an intentional or grossly negligent breach of duty by PolyU or a legal representative or vicarious agent of PolyU is determined pursuant to the statutory provisions.

12.4. The limitation period for replaced or repaired parts is determined pursuant to the statutory provisions.12.5.

The warranty shall expire prematurely if the customer or a third party makes changes to the goods or if the customer fails to take promptly all suitable damage-limitation measures after detecting a defect and give PolyU the opportunity to rectify the relevant defect.

12.6. The customer is not entitled to any warranty claims beyond those expressly named in this section 12. Any deviating or more extensive claims are hereby excluded to the extent permitted by law.

### 13. Exclusion of Further Liability

13.1. All of the customer's legal remedies, regardless of their legal basis, are finally regulated by these general terms and conditions of sale and delivery. In particular, unless expressly mentioned the customer is not entitled to claim compensation, price reduction, termination or rescission of the contract.

13.2. Unless expressly stipulated otherwise in these general terms and conditions of sale and delivery, the customer is not entitled to claim compensation based on contractual or non-contractual liability or for any other reason. This applies to all types of damage which may be suffered by the customer, such as lost profit, production interruptions or downtime, usage downtime, loss of business or business opportunities, consequential losses and all other forms of direct or indirect damage, of any kind.

13.3. The above exemptions from liability (sections 13.1 and 13.2) do not apply if PolyU has mandatory legal liability, for example (1) under the Product Liability Act, (2) due to death, personal injury or damage to health resulting from a negligent or intentional breach of duty by PolyU or one of PolyU's legal representatives or vicarious agents, (3) insofar as the cause of the damage is due to intentional behaviour or gross negligence by PolyU or a legal representative or vicarious agent of PolyU, (4) if the customer asserts rights due to a defect which arise from a guarantee of the quality or the specific duration of a quality, (5) PolyU negligently breaches a key contractual obligation whose fulfilment is what makes proper performance of the contract possible at all and on whose compliance the contractual partner may usually rely (cardinal obligation), (6) rights of recourse in the supply chain (pursuant to § 445a BGB) are involved.13.4.

Insofar as PolyU negligently breaches a cardinal obligation, PolyU's obligation to pay compensation is limited to

the foreseeable damage which is typical for the contract, unless there is intentional behaviour or gross negligence or PolyU is liable due to death, personal injury or damage to health.

### 14. Force Majeure

14.1. PolyU shall not be held liable for any delay or failure to perform its contractual obligations as a result of force majeure.

14.2. The term "force majeure" means any events or circumstances which are beyond PolyU's reasonable control, such as epidemics, mobilisation, war, civil war, acts of terrorism, uprising, political unrest, revolution, sabotage, serious operational disruptions, accidents, strike action, labour disputes, actions or omissions by domestic or foreign authorities or governmental or supranational bodies (e.g. refusal to grant or revocation of export, import or transit permits, trade restrictions including embargoes), natural disasters, the customer's or end users acts, raw-material or energy shortages, transport delays, the late or incorrect delivery of the necessary raw materials or semi-finished products or finished products, the rejection of important workpieces or the impossibility of sourcing workers or materials from the usual places.

14.3. If any deliveries from PolyU's subcontractors or suppliers are delayed or otherwise negatively affected by any of the circumstances described in section 14.2 above, this shall also be regarded as "force majeure".

14.4. If the performance of contractual obligations is delayed by force majeure, the agreed delivery date or the agreed time for the provision of services shall be extended by the duration of the delay (including the time needed to restore the previous state of affairs). The customer's payment obligations are not affected by force majeure.

14.5. If the force majeure persists for longer than six (6) months, either party may terminate the contract in writing with a notice period of seven (7) days. In the event of such a termination, PolyU is entitled to remuneration for the work performed prior to the cessation and for the cost of any supplies which cannot be cancelled. The customer is entitled to receive the work and supplies for which the customer has paid.

### 15. Contractual Amendments

15.1. Each party may submit a written request for contractual amendments to the other party at any time, particularly with regard to product specifications, delivery terms and delivery times, including additions, replacements and reductions in the goods to be delivered or services to be provided.

15.2. After receiving a change request from the customer, PolyU will inform the customer within a reasonable period of time how the requested changes will affect the contract.

15.3. The parties will agree on an appropriate adjustment of the contract in writing. If such an agreement cannot be reached within ninety (90) days of a change request, PolyU is entitled to continue performing the contract without the requested change.

### 16. Compliance

16.1. The customer complies with the applicable legislation, particularly competition and antitrust laws, labour regulations (e.g. regarding conflict resources), child-protection regulations, the prohibition against trafficking women, the core conventions of the International Labour Organization and regulations intended to combat counterfeiting or promote environmental protection and human health (e.g. REACH and RoHS).

16.2. As an international market participant, PolyU is aware of its corporate social responsibility and expects the same from its business partners.

16.3. More information on fundamental values as well as corporate social responsibility can be found here: <https://www.pcc.eu/wp-content/uploads/2019/03/Grundwerte-PCC-SE-EN.pdf>

The customer undertakes to take note of and comply with the Business Partner Code of Conduct.

#### 17. Data Protection

PolyU processes any personal data provided by the business partner in connection with the existing contractual relationship – regarding the employees and other natural persons associated with the business partner – for the purpose of establishing, performing and terminating the business relationship.

Once the business relationship has been terminated, the relevant data is stored by PolyU during the statutory retention periods and then deleted. The business partner is obliged to inform its employees and other natural persons about the extent to which personal data is processed by PolyU. More data-protection information can be found here: <https://www.polyu.eu/privacy-statement>

#### 18. Miscellaneous

18.1. In the event of contradictions between the contractual documents, the following order of priority shall apply:

- a) the latest version of the documents constituting a contractual amendment, as described in section 15 above;
- b) the version of the order which was placed by the customer and confirmed in writing by PolyU, as

stipulated in section 2.3 above, including all documents referred to in the order;

c) the offer made by PolyU (see section 2), including all documents referred to in the offer;

d) these general terms and conditions of sale and delivery.

18.2. If individual provisions of the contract are or become invalid, this does not affect the validity of the other provisions. The invalid provision shall be replaced with a valid clause which best corresponds to the original financial purpose insofar as legally permissible.

18.3. Unless otherwise agreed in writing, any changes to the contract require the written form.

18.4. The customer has no right of set-off.

18.5. Neither party shall assign or transfer its contractual rights or obligations to a third party without the other party's prior written consent; companies affiliated with PolyU are not regarded as third parties.

#### 19. Legal Venue and Applicable Law

19.1. Düsseldorf, Germany is the exclusive legal venue for the customer and PolyU. However, PolyU is entitled to take legal action against the customer at the latter's headquarters.

19.2. The contract is governed by German law, and the application of the conflict-of-laws provisions is hereby excluded. The application of the United Nations Convention on Contracts for the International Sale of Goods (CISG) dated 11 April 1980 is hereby excluded.

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