

## General Terms and Conditions of Sale and Delivery

### 1. Contract conclusion and contents of the contract

- a) Our supplies of goods and services are executed exclusively on the basis of the below mentioned terms and conditions. Any contrary, deviating or additional business conditions of the purchaser which we have not accepted are not part of the contract. Our terms and conditions apply even if we carry out the supplies of goods or services unconditionally with knowledge of the contrary, deviating or additional conditions of the purchaser.
- b) The contract only becomes valid by a written order acceptance or an order confirmation on our part. Our price lists, catalogues and product descriptions are non-binding.
- c) If the purchaser submits an offer for the conclusion of a contract, we reserve the right to accept this contract offer within a period of two weeks from receipt of the offer.
- d) Verbal collateral agreements and any additional amendments have to be confirmed immediately and in detail in writing

### 2. Prices

- a) The list price valid on the day of supply of goods or services or the agreed price plus statutory value added tax is decisive for the price calculation.
- b) The prices are "ex works" Alfeld (Leine), as far as not otherwise agreed in writing.
- c) The minimum order value per delivery is 1000 € – for deliveries below this value we will charge a handling fee of 95 €.
- d) Increases in prices are permitted in deviation to our order confirmation if the order to be executed deviates from our written order confirmation.
- e) Increases in prices are also permitted in case of changes of the factors on which the prices are based. This applies especially in case of changes of the costs for raw materials, auxiliary materials, tariff wages and salaries, freights and changes of the statutory value added tax.
- f) In case of intra-community deliveries into another EU member state than Germany we do not charge the value added tax if a valid value added tax identification number of the purchaser is available. In these cases the purchaser undertakes to participate in the issue of any possibly necessary proofs of delivery according to the German value added tax law (e.g. entry certificate - with name and address of the buyer, quantity of the item of delivery and its commercial description, place and month of receipt of the item or end of transportation in the remaining territory of the Community, date of issue of the confirmation and signature or electronic transmission, dispatch proof, for example in form of a waybill according to commercial law, a bill

of lading or another proof according to commercial law). We reserve the right to submit corresponding requirements to the purchaser - for example by means of submission of a pre-printed form of the entry certificate which we designed.

If individual requirements for an exemption from the value added tax in case of intra-community deliveries are not given, we are entitled to invoice and claim also later-on the value added tax to the amount of the respectively valid value added tax rate.

If a tax liability for the intra-community delivery results from German value added tax law for other reasons additionally, we reserve the right to charge and invoice the German value added tax additionally.

The purchaser is responsible for the national standard value-added taxation of the intra-community acquisition in another EU member state.

- g) All bank charges resulting from transactions with third countries are paid by the purchaser.

### **3. Shipment and transfer of risk**

- a) Our deliveries within Germany are ex works. From a net goods value of 1000,- € we deliver within German borders free domicile and duty unpaid by parcel service or forwarding agency. If the net value of the goods is less than € 1000, we charge a handling fee of € 95 for all deliveries. The same applies for deliveries carriage paid to the station of destination of the recipient, however excluding freight charges. Additional costs due to a type of dispatch requested by the buyer (e.g. express, air freight, etc.) are at his expense.
- b) Otherwise we chose the type of dispatch or packaging. We only owe the standard packaging which we use.
- c) The danger of an accidental destruction and/or of an accidental deterioration of the goods is transferred to the purchaser with delivery to the forwarding agent or the carrier, however when they leave our factory at the latest. We are only committed to take out transport insurance on request of the purchaser and only at his expense. Transport damages must be reported to the carrier immediately, directly and in writing.

### **4. Delivery times/delay in delivery/scope of supply**

- a) The delivery dates and times which we have specified are only approximate times, unless they have been agreed bindingly. The delivery time is communicated with the order confirmation. It is observed if the delivered item has left the factory until expiry of the delivery time or if the readiness for dispatch has been communicated until its expiry.
- b) The delivery time is extended appropriately in case of disruption of operations by force majeure, labour disputes or other events which are outside our influence. Even in case of a conclusion of

a congruent coverage with our suppliers, the delivery time is extended appropriately in case of a false self-delivery by our supplier which did not take place in time. We communicate changes of the delivery time in time.

- c) We are only in default if all technical requirements are clarified and the purchaser has met the obligation to cooperate incumbent on him.
- d) We reserve the right of partial deliveries. Excess deliveries or short deliveries of up to 15% of the ordered quantity are agreed to be permitted.
- e) In case of a non-adherence to the delivery dates or delivery times the purchaser is entitled to grant us an appropriate period of grace for delivery in writing. In case of a delay in delivery the purchaser has to declare within one week after occurrence of the delay, especially after expiry of the period of grace which he granted, whether he wishes to withdraw from contract. After expiry of the period of one week, the purchaser is not entitled to execute his right to withdraw from contract.
- f) We are liable for damages of delay as far as the delay in delivery is caused by a violation of a contract obligation at least by gross negligence attributable to us. We are also liable in case of a violation of a material contract obligation (cardinal duty) attributable to us. However, in cases of a violation of the cardinal duty or a gross negligence our liability is limited as follows: Our liability on the damage of default is limited to 5% of the net order value for every calendar week started and maximum to 25% of the net order value. Furthermore, we are only liable for a foreseeable, typically occurring damage.

## **5. Payment**

- a) Our invoices are payable within 30 days after date of invoice without deductions. Cheques are only accepted as undertaking to pay and provided that they are freely discountable. A payment by a bill of exchange is not accepted.
- b) We grant a discount of 2% for payments within 14 days provided all amounts due from the entire business relation to the customer are settled.
- c) The purchaser may only offset or net counterclaims against our payment claims if we do not contest the counterclaims or if they are legally justified.

The purchaser has only a right to refuse performance and/or a right of retention if the counterclaims are based on the same contract relation. The purchaser is only entitled to assert the right to refuse performance and/or the right of retention if we do not contest the counterclaims or if they are legally justified.

- d) The legal regulations regarding a default of payment shall apply.

- e) If we become aware of conditions on contract conclusion which cast the solvability of the purchaser in doubt, we are entitled to first refuse the performance of the service to be rendered by us and then grant an appropriate period to the purchaser within which the purchaser has to put at our disposal a security for the entire service to be rendered by us. After expiry of the period granted we are entitled to withdraw from contract. In case of a withdrawal we are entitled to demand the agreed purchase price. However we let us credit the expenses which we save due to our withdrawal, compensate by another sale or maliciously fail to compensate. The purchaser has no compensation rights.
- f) We are entitled to assign the claims from our business relation to third parties.
- g) We submit a SEPA advance notice within one day.

## **6. Unjustified withdrawal of the purchase and default of acceptance**

- a) In case of an unjustified withdrawal from contract by the purchaser or a serious and final refusal of performance by the latter we are entitled to a lump-sum compensation of the damage incurred to us, the expenses accrued up to present and the loss of profit to the amount of 25% of the net order value.
- b) If the purchaser is in default of acceptance or violates other duties to cooperate, we are entitled to demand replacement of the damage incurred to us insofar including any additional expenses. We reserve the right to assert other claims. We are entitled to charge the costs of storage of goods for which the readiness of dispatch has been announced to the amount of 0.5% of the net order value for every calendar week that started, but maximum 5% of the net order value.

## **7. Reservation of ownership**

- a) We reserve the ownership of the delivered goods until full payment of all accounts receivable from the entire business relation with the purchaser.
  - I. In case of behaviour contrary to contract, especially in case of a payment default, we are entitled to take back the delivered goods. A taking-back of the goods is a withdrawal from contract. After having taken back the goods we are entitled to use them. The proceeds from utilisation - less the appropriate costs of utilisation - have to be offset against the liabilities of the purchaser.
  - II. The purchaser is committed to treat the delivered goods carefully. He is especially committed to insure the goods sufficiently at his expense at reinstatement value against fire, water and theft damage.
  - III. In case of pledges or other interventions of third parties in our reservation of title, the purchaser has to inform us immediately and in writing. As far as the third party cannot

compensate to us the costs of an action according to sect. 771 ZPO (code of civil procedure), the purchaser is liable for the loss.

- IV. The purchaser is entitled to dispose of the goods delivered under reservation of title in the ordinary course of business. However, he may not pledge the goods nor assign them as security. He is committed to insure the goods in case of a credited resale. In turn the supplier assigns to us already now all claims to the amount of the final invoice, including statutory value added tax, which result from the resale with respect to the buyer or a third party. This applies irrespective of whether the delivered goods have been at disposal without or after processing, transformation or mixture.

The purchaser remains entitled to collect the claims arising from the disposal of the delivered goods even after assignment. Our title to collect the claim ourselves at any time remains unaffected. However, we commit ourselves not to collect the claim as long as the purchaser is not in default of payment. Especially once an application for the opening of insolvency proceedings or similar has been filed on the assets of the purchaser, i.e. the financial circumstances of the purchaser clearly deteriorate, we are entitled to collect the claims.

In case of a collection of the debts by us, the purchaser is committed to communicate the assigned claims, to name the debtor and to provide all details necessary for collection as well as all relevant documents (e.g. contracts, delivery notes, invoices and reminders). Furthermore the purchaser is committed to inform his debtors about the assignment in this case.

- b) The processing or transformation of the delivered goods by the purchaser is always in our favour. If the goods are processed with items which do not belong to us, we acquire a co-ownership of the delivered item in proportion of the value of the delivered goods (final invoice amount including statutory value added tax) to the value of the other processed item at the moment of processing. The same as for the goods delivered under retention of ownership shall apply for the item generated by processing (see 7. a) ii) to iv)).
- c) If the delivered goods are mixed inseparably with items which do not belong to us, we acquire the co-ownership of the new item in proportion of the delivered goods (final invoice amount incl. statutory value added tax) to the other mixed items at the moment of mixture. If the mixture takes place in a way that the item of the purchaser is considered as main item, it is deemed to be agreed that the purchaser transfers proportionally the co-ownership to us. The purchaser safe keeps the generated sole ownership or the co-ownership on our behalf free-of-charge. The same as for the goods delivered under retention of title shall apply for the item generated by mixture (see 7. a) ii) to iv)).
- d) The aforementioned clauses for processing (b) and mixture (c) also apply for the goods provided by the purchaser for our manufacturing process.

- e) The purchaser assigns to us all claims against third parties which arise from the connection with a property in order to secure our claims. Also in this case, the regulations to secure the retention of title shall apply (see 7. a) ii) to iv)).
- f) We undertake to release the securities to which we are entitled on request of the purchaser insofar as the realisable value of our security does not exceed the claims to be secured by more than 10%. The selection of the securities to be released takes place at our discretion.

## 8. Information and consultation

All verbal and written information on the aptitude and possibility of use of our goods are given to our best knowledge. However, they are only experience values which are no guarantee of the condition, no warranty and not simple information of the condition. These details do not justify any claims against us. The purchaser has to convince himself of the appropriateness of the goods and has to test them for his intended purpose of use.

## 9. Guarantee

- a) The following factors do not entitle to a complaint and do not constitute a defect:

### I. General:

- i. A bleeding in the edge area cannot be prevented in case of transfer adhesive tapes.
- ii. Fisheyes may occur in the adhesive in case of adhesive tapes.
- iii. Colour deviations cannot be excluded.
- iv. Junctions and splice sites cannot be excluded for manufacturing reasons.
- v. Varying separating forces cannot be excluded for batch reasons.

### II. In case of laser forming parts:

- i. It is possibly more difficult to release the liner in case of kiss-cuts.
- ii. If kraft paper is used, a split-up cannot be avoided.
- iii. A generation of smoke and discolouring cannot be excluded.
- iv. In case of laser forming parts on sheets it is possible that the substrate liner is damaged.
- v. In case of fibrous materials (tissues, fabrics, etc.) fringes may occur at cutting edges.

### III. In case of stamping and forming parts:

- i. Defects on the roll cannot be avoided due to manufacturing.
- ii. It is possibly more difficult to release the liner in case of edge trimming.
- iii. If kraft paper is used, a split-up cannot be avoided.
- iv. If not noted on the drawing, stamping parts cannot be arranged in the centre of the roll.

- v. Punching marks possibly occur in the substrate liner due to the manufacturing process.
- b) We do not assume liability for any defects of the goods which are caused by an improper use or a defective assembly by the purchaser or a third party, usual wear, faulty and negligent treatment of the purchaser or for the consequences of improper changes or repair works of the purchaser or third parties which have been carried out without our approval. The same applies for defects which reduce the value or the suitability of the goods only insignificantly.
- c) We herewith exclude any assignment of warranty claims to third parties. If the goods are intended for specific conditions and if we have not been instructed on it before, any warranty for these special conditions is excluded.
- d) The warranty rights of the purchaser require that the purchaser has met properly the investigation duty and requirement incumbent on him to make a complaint in respect of a defect immediately on receipt of the goods according to sect. 377 HGB (German Commercial Code) If an acceptance of the goods or an initial sample testing is agreed, the complaint of defects is excluded which the purchaser would have been able to identify in case of a thorough acceptance or initial sample testing. Complaints for obvious defects, wrong deliveries and significant deviations in quantity have to be communicated to us immediately, however 14 days after delivery of the goods in writing at the latest.

A posting in time is sufficient. The written communication has to include the quality defect with storage samples and their batch number. Hidden defects of the goods must be complained and specified in writing six months after delivery at the latest. If the purchaser does not notify any defect within the period of six months, the goods are deemed to be free from defects and approved. Any detected individual defects do not entitle to sorting. Inspection and sorting costs are only accepted after written approval by INNO TAPE GmbH.

- e) We must have the opportunity to identify the complained defect. Rejected goods must be returned to us immediately on request. We bear the costs of transport, handling, work and material which are necessary for supplementary performance if the complaint is justified and if it is not increased by the fact that the delivery item was transported to another place than the place of delivery.
- f) If a defect of the goods or the delivered item occurred, we are entitled to supplementary performance by way of rectification of the defect or supplementary delivery of a new, defect-free item at our discretion.
- g) If the supplementary performance fails or if we do not meet our obligation of supplementary performance within an appropriate period fixed by the purchaser, the purchaser is entitled at his description to either demand the withdrawal or a reduction. However in case of an insignificant defect, the right of withdrawal of the purchaser is excluded. If the purchaser chooses compensation in lieu of performance after a failed supplementary performance, he principally



keeps the delivered item provided this is reasonable. In this case, the compensation claim is restricted to the difference between purchase price and value of the defective item. By no means is a loss of profit compensated.

We are liable for compensation besides the service according to the legal provisions, provided the liability is based on deliberate act or an act of gross negligence on our part. Any fault of our representatives or agents is allocated to us. As far as we cannot be blamed of an intentional violation of the contract, the liability for compensation is limited to the coverage of our public liability insurance of presently 1 million € in the property insurance and 100k € in the pecuniary damage liability insurance.

We are also liable according to the legal provisions for compensation in case of a culpable violation of a material contract obligation (cardinal duty). In this case, the compensation liability is limited to the coverage of our public liability insurance of 1 million € in the property insurance and 100k € in the pecuniary damage liability insurance.

The liability for culpable damage of life, limb and health is not affected by the aforementioned regulations; the same applies for the obligatory liability according to the product liability act. As far as not otherwise specified above, our liability is excluded. A reversal of the legal regulations of the burden of proof is not intended with the above clauses.

- h) The period of limitation for titles to claim damage amounts to 12 months respectively calculated from the transfer of risks by the purchaser.
- i) The legal claims of recourse of the purchaser against us do only exist insofar as the purchaser has not concluded another agreement with his buyer which exceeds the legal claims for defects.

## **10. Overall liberty**

- a) A further liability for compensation than provided in the aforementioned provisions (see no. 9 e) is excluded without taking into consideration the legal nature of the claims asserted. This applies especially for compensation claims for default on contract conclusion, for other violations of duty or for tortious claims for compensation of damages to property according to sections 823 ff. BGB (German Civil Code).
- b) As far as the liability for damages to us is excluded or limited, the same applies also with respect to the personal damage liability of our directors, officers, employees, representatives and agents.

## **11. Returns**

Returns can only be accepted after our previous written agreement. In this case, we will arrange them. In case of a return delivery carried paid by the purchaser, we specify the type of dispatch.



## **12. Preparation of reproduction, printing plate and tool documents**

For the preparation of reproduction, printing plate and tool documents the following applies additionally:

- a) The manufactured tools and the prepared documents remain our property and ownership even if the purchaser has paid for them partially or completely.
- b) The proofs and initial samples or cuts approved by the purchaser are decisive for the execution.
- c) Minor deviations and dimensional tolerances usual for the industry are reserved, as far as they are not specified, agreed in writing and approved by the management.
- d) The purchaser bears the responsibility that he is legally authorised to copy the design. The purchaser has to take care that the documents, samples, tools or similar which he made available are not subject to industrial property rights of third parties (e.g. patents, copyrights, trademark, utility model or design rights). The purchaser indemnifies us from any pecuniary claims of third parties in case of an assertion of claims by a third party.

## **13. Minimum wage**

We herewith expressly declare that we observe the requirements of the minimum wage act. We expressly do not grant any further contractual rights of control or rights to inspect the books, retention rights or similar in view of our duty to observe the minimum wage.

## **14. Final provisions**

- a) Place of fulfilment for the entire contract contents is Alfeld (Leine).
- b) As far as the purchaser is a businessman, a legal entity of the public law or a special property under public law, Alfeld (Leine) is the exclusive place of jurisdiction. We are entitled to sue the purchaser also at his domicile.
- c) The data of the purchaser is treated in the sense of the data privacy act. We point out to our separate data privacy declaration (amongst others regarding scoring).
- d) The law of the Federal Republic of Germany exclusively applies; the validity of the United Nations Convention on Contracts for the International Sale of Goods (CISG) is excluded.
- e) If individual provisions of these Terms and Conditions of Sale and Delivery are or become ineffective completely or partially, the effectiveness of the remaining provisions is not affected. The law shall apply in lieu of the ineffective provision.

Alfeld (Leine), July 2025