

GENERAL TERMS AND CONDITIONS OF SALE AND DELIVERY VALID FOR NATIONAL AND INTERNATIONAL SALES FROM 01/2021

DELIVERY: Our deliveries are made exclusively on the basis of the following general terms and conditions of sale. These terms shall be deemed as accepted upon acceptance of our offer, however at the latest upon order of the products by the buyer. Any deviating terms and conditions of the buyer shall not become part of the contract, even if no express objections to their validity have been raised on our part. If those conditions or parts of them are waived by the buyer, the legal provisions apply.

CALL-OFF ORDERS: In the event that goods ordered on call-off are not called off within the agreed acceptance period, the call-off order shall become ineffective after expiry of such period and we are entitled to charge to the buyer the difference between the originally quoted price and the price applicable to small-volume purchases for the quantity of goods actually delivered.

DEFAULT OF ACCEPTANCE: In the event that the buyer is in default of acceptance, we are entitled either to store the goods on our premises, for which we charge storage charges in the amount of EUR 0.2 per kilogram and calendar day or part of a calendar day, and simultaneously insist on the performance of the contract or to cancel the contract after granting an additional period of time of reasonable length and use the goods for other purposes, without prejudice to any further claims for performance, damages or other claims.

DELAY OF PERFORMANCE: Slight delays in delivery shall in any case be accepted by the buyer/ordering party without the right to compensation or the right to cancel the contract. The legal consequences of any delayed performance on our part shall only ensue if we have received a prior written reminder.

PRICES: Our prices are not binding and subject to change without notice. They are quoted in EURO, excluding VAT, and, unless otherwise indicated, are quoted per kilogram net. All unpriced orders we receive will be executed at the current prices without any further inquiry. The term "as supplied before" always refers to the quality of the product and never to its price. We reserve the right to charge an extra charge for small quantities, small-sized packages, special fills and special transports. The applicable extra charges and minimum order quantities are available on our Website at www.esarom.com.

PRICES AND TRANSPORT COSTS: Our prices are DAP to buyer's delivery address Incoterms® 2020 for all deliveries to Austrian customers with delivery address in Austria. Prices for all other deliveries are in accordance with Incoterms® 2020 FCA A-2111 Harmannsdorf-Rückersdorf, Bahnhofsplatz 1 and do not include transport costs.

LOANED PACKAGING: Loaned packaging such as containers, barrels, pallets, etc. have to be treated with care and have to be returned at buyer's expense within 3 months after date of delivery. After expiry of this time limit, we reserve the right to refuse taking back the packaging and to collect its purchase price from the buyer, provided that the purchase price is higher than the refundable deposit made by the buyer.

DISPATCH: The place of performance is A-2111 Harmannsdorf-Rückersdorf Bahnhofsplatz 1a,

unless agreed otherwise. Deliveries to Austrian customers with delivery address Austria are DAP to buyer's delivery address in accordance with Incoterms® 2020. International deliveries shall be made in accordance with Incoterms® 2020 FCA A-2111 Harmannsdorf-Rückersdorf, Bahnhofsplatz 1a. The buyer shall indemnify and hold us harmless from any consequences related to any assistance with loading or unloading provided by us.

PAYMENT: Unless otherwise agreed, invoices are payable, without deduction, immediately at the date of invoice. The seller is entitled to stop further deliveries until receipt of payment of all outstanding amounts from prior deliveries or instalment agreements.

DEFAULT, SET-OFF: In case of delayed payment, a default interest of 1% per month will be charged, starting from the due date. The buyer is neither allowed to retain payments on the grounds of alleged counterclaims that have neither been accepted by us nor recognized by declaratory judgment nor to set off payments against such counterclaims.

RESERVATION OF TITLE: We reserve the title to the goods delivered until complete payment has been made. To resell the goods is only allowed after our consent and by informing us in due time before about the name or company name including the detailed company address of the buyer. In the case of our consent the purchase price claim is assigned to us and we are authorized at any time to inform the buyer about the assignment.

COMPLAINTS: Complaints in respect of a defect of goods are only considered if they are lodged immediately, however not later than within 14 days after arrival of the goods and before their use. All complaints must in any case be accompanied by a sample. We do not assume liability for damage resulting from incorrect use of the product or from co-processing of unsuitable materials. Small fluctuations in quality resulting from the nature of the products and technically justified and appropriate changes in our performance obligation shall be tolerated by the buyer and shall not entitle the buyer to refuse acceptance of the goods or enforce damage claims. The party taking delivery of the goods always has to prove that the defect already existed at the time of delivery. Except for those cases that are subject to a statutory right to rescission, we reserve the right to remedy defects under warranty at our discretion by improvement, replacement or price reduction.

TECHNICAL/TECHNOLOGICAL SUPPORT: As far as permitted by law, we do not assume liability for technical assistance and advisory activities. The services performed by our technical consultants, in particular, do not release the buyer from the careful examination (through test production, etc.) of the suitability of the solutions and proposals for improvement offered by us.

DAMAGES: We only assume liability if this is required by mandatory legal regulations. In cases of slight negligence (except for injuries to persons), claims for damages shall be particularly excluded and are limited to the amount of the respective delivery. Damage claims will become statute-barred after 6 months from knowledge of damage and damaging party. Compensation

by the seller for indirect or consequential damages is excluded to the extent permitted by law. Application of *laesio enormis* rules shall be excluded.

PRODUCT LIABILITY: Any recourse claims enforced against us by contracting or third parties under the "product liability" title of the Product Liability Act shall be excluded, unless the party entitled to recourse proves that the defect was caused in our sphere of responsibility and was caused at least by gross negligence.

FORCE MAJEURE: Events of force majeure, legal orders and prohibitions, sanctions in any form, stoppage of work or lock-out, interruption of operations, etc. entitle the seller to cancel the contract or its unperformed parts without obligation to pay damages.

JURISDICTION: Any and all disputes resulting from this contract shall be settled by the competent court having jurisdiction at the seat of our company (A-2100 Korneuburg, NÖ). However, we also have the right to initiate proceedings at the court having general jurisdiction at the seat of the contracting party.

APPLICABLE LAW: The interpretation and application of these terms and conditions shall be in accordance with Austrian substantive law. Application of the UN Sales Convention shall be excluded. The contractual language is German.

SEVERABILITY: If individual provisions of these terms and conditions are or become invalid or ineffective, this fact shall have no effect on the remaining provisions.

CONFIDENTIALITY: All obtained business and product information of esarom has to be kept strictly confidential. It is prohibited to transmit business and product information of esarom to third parties. Such information may only be used for the handling of business relations or for the fulfillment of legal obligations.

MISCELLANEOUS: We explicitly reserve the right to make any kind of modifications to these terms and conditions. We are not liable for any oral information provided or promises made by our employees. All our offers are subject to change without notice and subject to prior sale. Oral agreements shall be confirmed in writing in order to become effective. As far as the use of our products is subject to special legal provisions, the buyer shall be responsible for examining and considering all issues related to this fact. Each recommendation concerning the use of our products is made to the best of our knowledge and is for advisory purposes only. Because of the great number of different applications and the fact that the conditions under which our products are used are outside our influence or control, we generally accept no responsibility for individual cases.

NOTE: Flavours exempted from alcohol tax: The purchase of flavours exempted from alcohol tax (within the EU) is based on their purpose-related use, which has to be sufficiently proven to the customs authorities. In the event that the flavours have not been used according to purpose or that such use was not sufficiently proven, the relevant customer shall be liable for any alcohol tax claim raised by the customs authorities.