

General Terms and Conditions of Purchase of the Rosenxt Group

Unless otherwise agreed, contracts with ROSENXT (hereinafter "we/us") are concluded based on the following General Terms and Conditions of Purchase (hereinafter "Terms and Conditions"). The Terms and

Conditions specifically apply to contracts for the purchase and/or delivery of movable goods ("Goods"), regardless of whether the supplier manufactures the goods themselves or purchases them from subcontractors (§§ 433, 650 BGB (German Federal Code)), as well as to the procurement of services. The Terms and Conditions apply exclusively to businesses as defined by § 14 BGB, i.e., natural or legal persons - including public-law entities and special funds under public law - who act in the exercise of their commercial or self-employed professional activities in connection with the supply of goods (hereinafter "Supplier").

Our Terms and Conditions apply exclusively; we do not recognize terms and conditions of the Supplier that conflict with, supplement, or deviate from our Terms and Conditions unless we have expressly agreed in writing to their validity. Our Terms and Conditions also apply if we unconditionally accept or pay for the Supplier's delivery, despite being aware of conflicting or deviating terms and conditions of the Supplier.

All agreements made between us and the Supplier for the execution of a contract must be documented in writing. Individual agreements between us and the Supplier always take precedence over these General Terms and Conditions of Purchase. The content of such agreements is determined by the written contract or our written confirmation.

1. Definitions

The following terms and expressions in the contract documents have the meanings assigned to them, unless the context requires otherwise. The singular includes the plural, and vice versa.

- 1.1 Supplier refers to the person or company that manufactures and/or delivers goods or provides services, and is commissioned by ROSENXT to do so. This includes the Supplier's legal representatives, successors, and agents.
- 1.2 Delivery refers to the Supplier's obligation to deliver the goods and ROSENXT's obligation to accept and pay for the goods in accordance with the contract. For services, delivery means the provision of the service.
- 1.3 Delivery location is the point specified in the order for delivery.
- 1.4 Delivery date is the date specified in the order.
- 1.5 Party / Parties refers to ROSENXT and/or the Supplier individually, as well as collectively.
- 1.6 ROSENXT refers to the respective ROSENXT entity that accepts the Supplier's offer and/or signs the contract with the Supplier. In principle, this includes companies affiliated with ROSENXT Holding AG under §§ 15 AktG, particularly ROSENXT Creation Center GmbH and IDS GmbH.
- 1.7 Sub-contractor refers to a third party, in particular a sub-supplier, manufacturer, agent, or their legal representatives and/or successors, who enters into a contract with the Supplier for the supplier of goods or provision of services in connection with the contract.

- 1.8 Contract documents refers to all mutually agreed documents, especially the Supplier's offer, our order with all attachments, the Supplier's order confirmation, these Terms and Conditions, and all written amendments.

In case of discrepancies or conflicts between the documents, the following order of precedence applies:

1. Our order with all attachments, including any individual agreements
2. Order confirmation
3. Offer and offer documents
4. These Terms and Conditions
5. Supplier's terms of sale

These documents may only be used by the Supplier for fulfilling the contract.

- 1.9 Goods refers to and includes all physical items and software that are the subject of the contract.

2. Offer / Order

- 2.1 The Supplier's offer is valid for thirty (30) calendar days. The offer is non-binding and free of charge for us.
- 2.2 Orders, agreements, and delivery calls must be in writing. The requirement for written form – even when stipulated elsewhere in these Terms and Conditions – is also satisfied by transmission via email and digital/electronic signatures (e.g., Docu-Sign). The precedence of individual agreements (§ 305b BGB) remains unaffected for individual agreements in any form.
- 2.3. The Supplier must confirm orders in writing within ten (10) calendar days. If no confirmation is received within this period, we may cancel the order. In this case, the Supplier has no right to claim damages. Otherwise, no agreement has been concluded. A delayed acceptance is considered a new offer and must be accepted by us. The Supplier must immediately notify us of any obvious errors (e.g., spelling or calculation errors) and omissions in the order for correction.
- 2.4. Any changes to the contract value (e.g., deviations in quantities, prices, or availability of services), even if not recognizable before contract execution, must be immediately communicated to us by the Supplier. Changes are only binding with our confirmation.
- 2.5. We reserve ownership and copyright to any know-how, illustrations, calculations, plans, and other technical and commercial documents; they may not be made available to third parties without our express written consent. They are to be used exclusively for the purpose of fulfilling our order; after the order has been processed, they must be returned to us without request. They must be kept confidential from third parties, and the provisions of Section 12 apply additionally.

3. Delivery

- 3.1 The Supplier shall deliver the goods and/or perform the services at no cost to the delivery location, including packaging, shipping costs, and – where applicable – payment of customs duties, DDP, Incoterms 2020, by the delivery date. The Supplier is required to take back its disposable packaging upon request and at its own expense (see also Section 3.8). Timely delivery is an essential requirement of the contract. If the Supplier, after an unsuccessful reminder, does not fully deliver the goods or services by the delivery date, we may terminate the order with immediate effect, and the Supplier shall compensate us for all losses, damages, and reasonable costs and expenses arising from the Supplier's failure to meet the delivery obligation. No reminder is necessary if the transaction involves a fixed-date contract. Delivery is deemed complete only after full receipt and our acceptance. We are not obliged to accept early deliveries.

- 3.2 If the Supplier is in default of delivery, we are entitled to demand a contractual penalty of 0.3% of the net order value for each calendar day of delayed delivery, but no more than a total of 7% of the agreed net price. We are entitled to claim a contractual penalty in addition to performance. The right to claim higher damages, with the contractual penalty being credited against them, and/or other rights remains reserved.
- 3.3 The unconditional acceptance of a delayed delivery or service does not constitute a waiver of any claims for compensation due to the delay. With respect to the contractual penalty outlined in Section 3.2, this applies to the extent that the penalty can still be claimed until the final invoice is settled, even if the delayed delivery is accepted without reservation.
- 3.4 All deliveries are made in compliance with the Supply Chain Duty of Care Act, where applicable the Conflict Minerals Regulation (Regulation (EU) No. 2017/821), the applicable customs regulations, international and national regulations for dangerous goods and hazardous substances. If necessary, deliveries containing hazardous products must be labeled as such. In this case, the Supplier bears all associated costs.
- 3.5 Before each delivery, particularly for chemical products, the Supplier must provide us with product information, insurance policies, letters of coverage, and details about any legally restricted sales areas and existing export barriers. All deliveries must comply with the applicable conditions for sale, transport, and packaging for shipment by rail, sea, or air, particularly with regard to customs duties and the shipping of hazardous materials.
- 3.6 The delivery date must be specified in the shipping documents. The order number and date, delivery address, shipping address, number of packages, customs number, name of the receiving party, material number, and country of origin must also be indicated.
- 3.7 The Supplier is obligated to notify us in writing without delay if circumstances arise, or become known to them, indicating that the agreed delivery times or dates cannot be met, and they must obtain our decision on whether to maintain the order. If possible, the duration of the delay must also be specified. Claims for delayed delivery remain unaffected; this applies whether we withdraw from the order due to the delay or agree to a delayed delivery. Excess, short, or partial deliveries are only permitted with our express written confirmation.
- 3.8 The goods must be packaged in such a way as to avoid transportation damage. Packaging material must be environmentally friendly and used only to the extent necessary. The proper disposal of packaging material is the Supplier's responsibility and is at their expense; otherwise, the return obligation for packaging material is governed by the relevant legal provisions.

4. Risk Transfer

Unless otherwise agreed, the risk of accidental loss or deterioration of the goods, regardless of transport or assumption of transport costs, passes to us upon delivery at the agreed delivery location (DDP Incoterms 2020). If a delivery location is not explicitly agreed upon, our registered office is considered the delivery location.

5. Quality Assurance

- 5.1 The Supplier must implement a suitable quality assurance system that meets the latest state of the art, including corresponding outgoing goods inspections, and provide us with appropriate evidence of this upon request. If requested by us, an appropriate quality assurance agreement must be concluded.

- 5.2 In the event of changes (especially technical changes) to the product by the manufacturer, the Supplier shall inform us through a product change notification. The Supplier shall also promptly inform us via a product discontinuation notice or end-of-life notification if the product is to be discontinued in the future. The Supplier must provide this information in writing as soon as they become aware of it. The Supplier commits to making spare parts available to us for a suitable transition period of three (3) years. If spare parts are no longer produced within this period, the Supplier is obligated to inform us in writing and provide any available documentation for the manufacture of the spare parts, insofar as such documentation is in their possession.

6. Force Majeure

- 6.1 Force majeure events are those that make it impossible or unlawful for the affected party to fully or partially fulfill their obligations, provided that the events or circumstances a) are beyond the control of the party, b) are not attributable to the party, and c) could not have been avoided, overcome, or removed by the party claiming force majeure with due diligence. In this case, the parties are fully released and exempted from fulfilling their contractual obligations.
- 6.2 Force majeure events include, but are not limited to, fire, explosion, nuclear reactions, epidemics, pandemics, quarantines (if ordered by authorities), earthquakes, civil disturbances, war, invasion, blockade, insurrection, public unrest, revolution, terrorist acts, strikes, disturbances, lockouts, or other labor unrest, embargoes, sanctions (which include economic, trade, financial, and other sanctions, trade embargoes, anti-terrorism laws, and other sanctions imposed, administered, or enforced by: (a) the United States of America (U.S.), in particular by the Office of Foreign Assets Control of the U.S. Department of the Treasury ("OFAC"), the U.S. State Department, the U.S. Department of Commerce, or by an existing or future Executive Order, (b) the United Nations Security Council, (c) the European Union or a member state of the European Union, (d) His Majesty's Treasury of the United Kingdom, or (d) any other government authority of a state), restrictions or prohibitions, or orders or regulations of courts or state or local authorities, arrests, or restrictions.
- 6.3 Force majeure does not include delayed deliveries of supplies or materials, insufficient financial resources, failure of supplies or machines, or extreme weather conditions alone.
- 6.4 In the event of force majeure, the affected party must notify the other party within seven (7) calendar days after the occurrence of the force majeure event. If the affected party fails to notify the other party of the force majeure event, they forfeit the right to claim force majeure in the future.
- 6.5 If the force majeure event lasts for more than six (6) months, the parties are entitled to terminate the contract in whole or in part by written notice to the other party.

7. Acceptance

All goods and services are subject to our final inspection and acceptance, regardless of prior payment, which does not constitute acceptance. Our acceptance does not release the Supplier from its obligations under the contract or these terms. We may reject and/or return any items that do not conform to our order, which are otherwise defective, or that do not meet the Supplier's (express or implied) warranties, at the Supplier's expense. Upon notifying the Supplier of rejection or revocation of the goods or services, all risks of loss for the goods pass back to the Supplier.

8. Warranty and Liability

- 8.1 The Supplier is fully responsible for procuring the necessary supplies and services required for their deliveries/performance – even without fault (full assumption of procurement risk).

- 8.2 In the event of defects, we are entitled to the full scope of statutory claims unless otherwise regulated in these purchasing conditions.
- 8.3 The Supplier particularly guarantees that the goods have the agreed characteristics and meet the agreed specifications and quality requirements, and that all deliveries/services conform to the latest state of technology, relevant legal provisions, and regulations and guidelines of authorities, trade associations, and professional organizations, especially regarding execution, accident prevention, and environmental protection. If deviations from these regulations are necessary in individual cases, the Supplier must obtain our written consent. The Supplier's liability for defects is not limited by this consent. If the Supplier has concerns about the method of execution we require, they must inform us immediately in writing. Further statutory requirements regarding the goods remain unaffected.
- 8.4 The Supplier must also bear the costs necessary for the purpose of supplementary performance, particularly transportation, travel, labor, and material costs, including the costs of removal and re-installation. The Supplier is also liable for costs incurred or increased because the item was moved to a location other than the agreed delivery location.
- 8.5 The parties agree that our goods inspection, according to § 377 para. 1 HGB, is limited to visible damages, especially transport damage, and quantity deviations, insofar as applicable for the respective contract. In this regard, a complaint period of 14 days from delivery at the destination applies.
- 8.6 The Supplier guarantees that the delivered item is free of third-party rights, particularly free from retention of title (with the exception of extended retention of title, so that the Supplier disposes with the consent of the owner), intellectual property rights, liens, and other encumbrances.
- 8.7 If a third party makes a claim against us due to a breach of the guarantee outlined above, the Supplier is obliged to indemnify us from these claims upon first written request; we are not entitled to make any agreements with the third party – without the Supplier's consent – particularly to conclude a settlement. The Supplier's indemnification obligation also covers all expenses we necessarily incur as a result of or in connection with the third party's claim.
- 8.8 The limitation period for our claims and rights due to defects in deliveries/services – regardless of the legal basis – is 3 years, starting from the transfer of risk. For parts of the delivery replaced or repaired within the limitation period for our defect claims, the limitation period starts anew from the time the Supplier has fully fulfilled our claims for supplementary performance. Longer statutory limitation periods remain unaffected, as do the provisions on the commencement of the limitation period, suspension, interruption, and restart of time limits.

9. Insurance

The Supplier shall maintain liability insurance covering the goods and completed services at all times. This should correspond to the recognizable and foreseeable risk. Upon request, the Supplier must provide us with corresponding confirmation of their insurance.

10. Access / Staying on Rosenxt Premises

- 10.1 Access to and presence on our premises is permitted following timely registration and providing the full Supplier name and address, the specific ROSENXT site to be accessed, and the submission of the questionnaire regarding existing restrictions (e.g., pacemakers, etc.) previously provided by us. We reserve the right to request further information if necessary. Any personal data is subject to data protection, as referred to in section 20 of these purchasing conditions.

- 10.2 The Supplier shall take all necessary precautions to avoid accidents and property damage. The Supplier's employees must comply with the applicable rules and regulations and follow the instructions of our staff while on our premises. The Supplier shall familiarize themselves with the first aid measures, the emergency plan, and the safety notices and corresponding postings.

11. Invoicing / Payment

Payments will be made within thirty (30) calendar days net after receipt of the goods or delivery of services and receipt of the invoice. We will offset our counterclaims from all orders with the Supplier against any amounts due or becoming due to us.

12. Confidentiality

- 12.1 The Supplier undertakes to keep confidential all facts, documents, and knowledge that become known to them during the course of the business relationship with us, including technical, financial, business, product, or market-related information concerning our company, our products, or our customers, particularly calculation data, manufacturing instructions, production secrets, and data of any kind, including development or manufacturing features, etc., provided we have designated the information as confidential or if there is an obvious interest in its confidentiality (collectively referred to as "confidential information"). The Supplier will only use the confidential information for the purpose of fulfilling the contract. The Supplier is prohibited from disclosing confidential information to third parties unless we have given prior explicit written consent.
- 12.2 The confidentiality obligation pursuant to Section 1 does not apply to information that can be proven to be a) publicly available as part of the state of the art or became so without any action by the Supplier, or b) already known to the Supplier or disclosed by a third party authorized to do so, or c) developed by the Supplier without our involvement and without using other information or knowledge obtained from the contractual relationship, or d) must be disclosed due to mandatory legal regulations or judicial or official orders.
- 12.3 The Supplier will not analyze or otherwise evaluate samples, materials, products, components, or other embodied know-how provided by us or otherwise obtained by the Supplier, especially not through so-called "reverse engineering."
- 12.4 The parties are free to agree on deviating and/or additional provisions within a separately concluded confidentiality agreement. In case of conflicting provisions, the confidentiality agreement will take precedence over these purchasing conditions.
- 12.5 Documents, data carriers, and other embodiments of confidential information provided to the Supplier for the performance of contractual services remain our property and must be returned to us or, at our discretion, destroyed at the Supplier's expense once the contract services are completed. If confidential information is routinely stored electronically within automated backup systems, the obligation to return or destroy does not apply; however, the confidentiality obligation remains in effect until the backup systems are abandoned or the confidential information contained in them is permanently deleted.

13. Export Control

The Supplier is aware that the export of certain goods – for example, due to their nature, intended use, or final destination – may be subject to authorization. This applies especially to so-called dual-use goods (goods with dual use). The Supplier is obliged to strictly observe the relevant export regulations and embargoes for these goods (deliveries or services, goods, software, technology), particularly those of the

European Union (EU), Germany, or other EU member states, and, if applicable, the USA, to inform us in writing in good time before delivery of any relevant prohibition provisions applicable to the delivery, and to indemnify us from any claims by third parties resulting from culpable violations of the above-mentioned requirements.

14. Advertising

15. Use of Third Parties / Minimum Wage

15.1 The use of subcontractors requires our prior written approval, which we may not refuse without valid reason. A valid reason exists in particular if the subcontractor a) does not guarantee the proper fulfillment of the contractual services in accordance with all the provisions agreed between us and the supplier and all relevant legal requirements, b) is not sufficiently qualified, c) does not have the required experience, certificates, permits, etc., necessary for the performance of the owed services, or d) has previously violated safety regulations, quality requirements, legal provisions, or other requirements from us or one of our customers in earlier business relations, breached contractual obligations, particularly failed to perform in accordance with the contractual requirements, or otherwise demonstrated a lack of reliability, or if there are other justified indications that the subcontractor does not possess the necessary qualifications and/or reliability or otherwise does not appear suitable to properly fulfill the tasks intended for transfer to them

15.2 The Supplier must inform us in writing of the full name and address of any subcontractor prior to commissioning. The Supplier must also inform us in writing of the nature and scope of the services to be provided by the subcontractor prior to their engagement. We are entitled to request evidence of the technical competence, performance, and reliability of the intended subcontractor and their compliance with legal regulations at any time.

15.3 The Supplier shall ensure that their subcontractors comply with all obligations under these purchasing conditions, the order, and any further applicable agreements between us and the Supplier, as well as all statutory duties and obligations related to the services and employees they deploy (e.g., minimum wage law). If authorities hold us accountable due to a subcontractor's failure to comply with legal regulations (e.g., the minimum wage law MiLoG), the Supplier must indemnify us from any damages.

15.4 The Supplier is liable for their subcontractors as if they were at fault (§ 278 BGB).

15.5 The Supplier is obliged to employ their workers, particularly those involved in fulfilling contractual obligations to us, in accordance with the valid regulations of the minimum wage law and to pay them the minimum wage specified therein. Upon request, the Supplier must provide us with appropriate evidence. If the Supplier uses subcontractors under these purchasing conditions, they are also obligated to ensure their compliance with the minimum wage law, monitor them, and provide us with appropriate evidence upon request.

16. Permits

The Supplier assures that they possess all necessary permits and licenses required for the delivery of goods and/or provision of services in accordance with the contractual agreements.

17. Subcontracts and Assignment

17.1 The Supplier may not assign or transfer their rights and obligations under the contract, in whole or in part, without our prior written consent.

17.2 We may assign or transfer our rights and obligations under the contract, in whole or in part, to a company affiliated with ROSENXT Holding AG pursuant to §§ 15 ff. AktG without the Supplier's prior consent. We will inform the Supplier of this in writing.

18. Protection of Personal Data

- 18.1 The parties may share personal data with each other as part of fulfilling the contract. Personal data includes any information relating to an identified or identifiable person, unless otherwise defined, pertaining to the protection of individuals, the processing of such information, and the security requirements for and the free movement of such information. All processing of personal data must comply with the provisions of the contract and applicable laws. The supplier, its executives, and agents may only process data collected in connection with ROSENXT, our executives, or employees based on our instructions.
- 18.2 The supplier will take all reasonable security measures to protect personal data from accidental, unlawful, or unauthorized a) destruction, b) loss, c) alteration, d) disclosure, or e) access (including remote access). The supplier will protect personal data from all other forms of unlawful processing, including unnecessary collection, transmission, or processing that exceeds what is strictly required for fulfilling the contract.
- 18.3 Before transferring personal data to third parties or to companies affiliated with the supplier under §§ 15 ff. AktG, the supplier will impose on those third parties the same obligations stipulated in the contract between us and the supplier as well as in the applicable laws.
- 18.4 If personal data from us, our executives, or employees is transferred from the European Economic Area (EEA) or collected in a country that does not provide an adequate level of protection for personal data under Regulation (EU) 2016/679, the contracting party will either a) enter into the standard data protection clauses adopted or approved by the European Commission under Regulation (EU) 2016/679, or b) confirm that it has fully implemented binding corporate rules that provide adequate protection under Regulation (EU) 2016/679 or has a similar program or certification recognized as providing an adequate level of protection under Regulation (EU) 2016/679.

19. Usage Rights

- 19.1 To the extent that the supplier's deliveries or services are protected by copyrights or other industrial property rights, the supplier grants us an irrevocable, transferable, unlimited right (in terms of time, place, and content) to freely use the delivery or service in any form, including reproducing, distributing, displaying, modifying, and editing it without compensation. For software included in the product delivery, including its documentation, we have, in addition to the statutory usage rights (§§ 69a ff. UrhG), the right to use the software with the agreed performance characteristics and to the extent necessary for contractual use of the product. We are also entitled to create a backup copy without an explicit agreement.

20. Other Provisions

- 20.1 **Place of performance**
The place of performance is the location specified in the order. If no location is specified or agreed upon, delivery is to be made to our location.
- 20.2 **Jurisdiction**
If the supplier is a merchant within the meaning of the German Commercial Code (HGB), a public entity, or a special fund under public law, the courts at our registered office will have jurisdiction.
- 20.3 **Applicable law**
German law applies, excluding the United Nations Convention on Contracts for the International Sale of Goods (CISG).
- 20.4 **Waiver**

If ROSENXT waives the enforcement or strict compliance with any provisions or conditions in the contract documents, this does not constitute a general waiver of such provisions or of ROSENXT's right to claim remedies for any breach of the provisions, conditions, or terms.

20.5 Written form

Amendments and additions to the contract, including these purchasing conditions, must be made in writing to be effective. This also applies to any agreement waiving the written form requirement. The precedence of individual agreements under § 305b of the German Civil Code (BGB) remains unaffected.