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CARL KÜHNE KG (GmbH & CO.)

## GENERAL TERMS AND CONDITIONS OF PURCHASE AND ORDER

[HEREINAFTER REFERRED TO AS "GPC"]

STATE: March 25, 2026

### 1. SCOPE OF APPLICATION

- 1.1. These GPC apply to all business relationships of us, Carl Kühne KG (GmbH & CO.), as well as our affiliated companies within the meaning of Sections 15 et seq. of the German Stock Corporation Act (AktG), affiliated companies with our business partners and suppliers (hereinafter: "Supplier"). These GPC shall apply to all orders placed by us for works, services and deliveries to be made (hereinafter also referred to collectively as "Goods") irrespective of whether the Supplier manufactures the Goods itself or purchases them from suppliers (Sections 433, 650 (1) BGB).
- 1.2. These GPC shall apply exclusively. Conflicting or supplementary terms and conditions of the Supplier shall not apply, even if we do not expressly object to them in individual cases. Our GPC shall also apply if we accept the delivery without reservation or pay for it in the knowledge of deviating terms and conditions of the Supplier.
- 1.3. These GPC shall also apply in their respective version to all future transactions with the Supplier.
- 1.4. Individual agreements made with the Supplier in individual cases (including collateral agreements, supplements and amendments) shall in any case take precedence over these GPC. Subject to proof to the contrary, the content of such agreements shall always be governed by a written contract or our express written confirmation.
- 1.5. Legally relevant declarations and notifications to be made to us by the Supplier after conclusion of the contract (e.g. setting of deadlines, reminders, declaration of withdrawal) must be made in writing to be effective (e-mail is sufficient).

### 2. QUOTATIONS

- 2.1. Quotations and cost estimates are binding and shall not be remunerated. Furthermore, we shall not assume any costs and shall not pay any remuneration for visits, planning and other preliminary services provided by the Supplier in connection with the submission of offers.
- 2.2. The offers submitted to us must correspond to our inquiries. We must be expressly informed in writing of any deviations from offers at our request.



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### 3. ORDERS AND CONCLUSION OF CONTRACT

- 3.1. Orders, contracts and call-offs must be made in writing.
- 3.2. Verbal agreements of any kind, including subsequent amendments and supplements, shall only be binding if they have been expressly confirmed by us in writing.
- 3.3. If it becomes apparent during the execution of the contract that deviations or changes are necessary or expedient, the supplier must inform us of this immediately. We are entitled, within the bounds of reasonableness, to demand changes to the order with regard to the scope of delivery and performance and the delivery time. The effects (such as on delivery dates, additional and reduced costs, etc.) shall be mutually agreed.

### 4. PRICE, TRANSPORT INSURANCE AND TRANSFER OF RISK

- 4.1. The prices stated in the order or in the delivery call-off are binding. The prices are fixed prices. They include everything that the Supplier has to do to fulfill its obligation to deliver and perform up to the agreed destination, including packaging and freight.
- 4.2. The Supplier is obliged to insure the goods against the usual transportation risks at its own expense, unless otherwise agreed.
- 4.3. Unless otherwise agreed, deliveries shall be made DDP in accordance with ICC Incoterms 2020 to the destination specified in the order. The place of destination is also the place of performance. The risk of accidental loss and accidental deterioration of the goods shall pass to us upon handover at the place of performance. If acceptance has been agreed, this shall be decisive for the transfer of risk. The statutory provisions of the law on contracts for work and services shall also apply accordingly in the event of acceptance.

### 5. DELIVERY AND PERFORMANCE

- 5.1. The Supplier shall bear the procurement risk for its services, unless otherwise agreed in individual cases.
- 5.2. The services must be provided in accordance with the contract and with the expertise, care, prudence and caution of a conscientious supplier.
- 5.3. All services, whether material, services, functions or duties, which are necessary for the provision of the proper performance, but which are not described in more detail (in the contract), but which are nevertheless necessary for the complete delivery of the products/services, shall be regarded as part of a contractual order and shall be provided by the Supplier without separate remuneration.



5.4. Unless otherwise agreed, partial services are excluded. In the case of agreed partial services, the remaining quantity must be listed on the delivery bill. Further statutory claims shall remain unaffected.

## 6. SUBCONTRACTORS/SUPPLIERS

6.1. Subcontractors may not be engaged by the Supplier unless we have given our express prior written consent. If subcontractors are engaged, the Supplier shall impose all obligations on the subcontractor with regard to the tasks assumed by the subcontractor and ensure compliance with these obligations, which the Supplier has assumed towards us. In particular, it shall pass on to approved subcontractors the scope of the obligations and requirements applicable to it under Clause 15 (Safety requirements for the Supplier). The Supplier shall keep a list of its subcontractors.

6.2. The Supplier shall be liable for the subcontractor to the same extent as it would be liable if it were to provide the service itself.

6.3. Furthermore, the Supplier is obliged to inform us of its subcontractors in writing at our first request. This applies in particular - but not exclusively - in the event of suspected violations of the Supply Chain Due Diligence Act (hereinafter: LkSG) and, for example, in product liability cases.

## 7. DELIVERY TIME, DEADLINES AND DELAY IN DELIVERY

7.1. Agreed delivery dates and deadlines are binding. The timeliness of deliveries shall be determined by receipt at the place of receipt specified by us in the order. The supplier is obliged to inform us immediately in writing if circumstances arise or become apparent which indicate that the agreed deadlines cannot be met. The supplier must state the reason and the expected duration of the delay in delivery.

7.2. In the event of a delay in delivery, we shall be entitled to demand from the Supplier 0.2% for each completed day, but no more than 5% of the total contractual amount, i.e. the net remuneration owed for the services rendered up to the date after completion of the entire contract. The contractual penalty shall be set off against the damages for delay to be compensated by the Supplier. We reserve the right to claim the contractual penalty up to the final payment.



- 7.3. The unconditional acceptance of the delayed delivery or service does not constitute a waiver of the claims to which we are entitled due to the delayed delivery or service. In the event that a supplier is in default with a service, it shall be obliged to compensate us for the damage caused by the delay. We may also withdraw from the contract and claim damages in lieu of performance or compensation for futile expenses. In the case of binding dates or deadlines and in other statutory cases, no deadline needs to be set.
- 7.4. The Supplier may only invoke the absence of necessary documents to be supplied by us if it has sent a written reminder for the documents and has not received them within a reasonable period of grace.
- 7.5. Events of force majeure such as external labor disputes, lockouts, unrest, official measures and other unforeseeable, unavoidable and serious events for which we are not responsible shall entitle us to postpone acceptance or fulfillment of the acceptance obligation for the duration of the hindrance and a reasonable preparation period. If the performance of the contract becomes unreasonable for us in whole or in part, we may withdraw from the contract with regard to the unreasonable part. The supplier cannot derive any claims for damages from the postponement of the acceptance obligation or the withdrawal from the contract by us.
8. INVOICES AND TERMS OF PAYMENT
- 8.1. Invoices must contain our order number with the details from our orders and purchase orders.
- 8.2. We shall only recognize invoices for services if the work and material slips confirmed by us in writing are enclosed.
- 8.3. Invoices must be issued in EUR and will be paid by us in EUR. If, at the Supplier's request, payments are made in a manner deviating from the contractually agreed payment method—to an account outside the Eurozone or in a different currency—the Supplier shall bear all costs, fees, or other expenses incurred as a result (in particular bank and transfer fees). We owe only the invoice amount stated in euros.
- 8.4. Unless otherwise agreed between the Supplier and us, the following shall apply: The agreed price shall be due for payment within sixty (60) calendar days from complete delivery and performance (including any agreed acceptance) and receipt of a proper invoice. If we pay within thirty (30) calendar days, the Supplier shall grant us a three percent (3%) discount on the net amount of the invoice. Our payments shall be made by bank transfer. Payment shall be deemed to have been made on time if our bank receives our transfer order before expiry of the payment deadline; we shall not be responsible for delays caused by the banks involved in the payment process.



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8.5. When commissioning construction services, we are obliged to withhold a tax deduction in accordance with statutory regulations. The withholding shall have the effect of fulfillment if, at our due discretion, construction work has been performed. If the supplier has a certificate of exemption, it shall be obliged to submit this to us immediately and without being requested to do so.

## 9. RIGHTS OF SET-OFF AND RETENTION

9.1. We shall be entitled to rights of set-off and retention as well as the defense of non-performance of the contract to the extent permitted by law. In particular, we shall be entitled to withhold due payments as long as we are still entitled to claims against the Supplier arising from incomplete or defective services.

9.2. The Supplier shall only have a right of set-off or retention on the basis of legally established or undisputed counterclaims.

9.3. The Supplier requires our express prior written consent to assign claims and to transfer the collection of claims against us.

## 10. QUALITY OF THE GOODS OR SERVICES; RIGHTS OF USE AND EXPLOITATION

10.1. At the time of the transfer of risk, all services of the Supplier must correspond to the quality characteristics of our order and be suitable for the customary period of use and the contractually stipulated purpose. If no purpose has been specified, the service must be suitable for the customary purpose.

10.2. The Supplier warrants that the goods and services are at least state of the art, are provided by qualified personnel and comply with all relevant legal provisions.

10.3. The Supplier warrants that the goods supplied by it correspond to the samples, specimens and descriptions supplied by it.

10.4. If machines, devices and systems are the subject of the delivery, they must comply with the requirements of the special safety regulations for machines, devices and systems applicable at the time of fulfillment of the contract and have a CE mark.

10.5. The Supplier warrants to us that the delivery and use of the goods or utilization of the service rendered does not infringe any third-party property rights. If claims are asserted against us by third parties due to a possible infringement of property rights, the supplier shall indemnify us against all costs.



- 10.6. The Supplier shall grant us the right to use and exploit all plans, drawings, graphics, calculations and other documents prepared for us relating to the contract (hereinafter "Results") in all known media forms, including electronic media, the Internet and online media, on all image, sound and data carriers, without any restrictions in terms of territory, content or time and freely transferable. In particular, we shall have the right to exploit, reproduce, distribute, modify and further develop the Results in whole or in part, to have the aforementioned activities carried out by third parties and to grant third parties the same full rights of use and exploitation of the Results, including any modifications and further developments made in the meantime. The Supplier shall grant us the right of use and exploitation of the results to the extent described above also for types of use unknown at the time the order is placed; the statutory provisions shall apply in this respect.
- 10.7. The Supplier shall provide any proof of origin requested by us with all necessary details and make it available to us duly signed without delay. The same shall apply to proofs under VAT law for foreign and intra-Community deliveries.
11. DEFECTIVE DELIVERY/PERFORMANCE AND COMPENSATION FOR DAMAGES
- 11.1. The supplier guarantees to provide us with all deliveries and services owed free of material defects and defects of title.
- 11.2. The statutory provisions shall apply to our rights in the event of material defects and defects of title of the goods (including incorrect and short delivery as well as improper assembly, defective assembly, operating or operating instructions) or the services rendered and in the event of other breaches of duty by the Supplier, unless otherwise stipulated below.
- 11.3. We are not obliged to inspect the goods or make special inquiries about any defects upon conclusion of the contract. Partially deviating from § 442 para. 1 sentence 2 BGB, we are therefore entitled to claims for defects without restriction even if the defect remained unknown to us at the time of conclusion of the contract due to gross negligence.
- 11.4. The statutory provisions (§§ 377, 381 HGB) shall apply to the commercial obligation to inspect and give notice of defects with the following proviso:
- 11.4.1. Our duty to inspect shall be limited to defects which become apparent during our incoming goods inspection by external examination including the delivery documents as well as during our quality control by random sampling (e.g. transport damage, incorrect and short delivery). If acceptance has been agreed, there is no obligation to inspect. Otherwise, it depends on the extent to which an inspection is feasible in the ordinary course of business, taking into account the circumstances of the individual case.



- 11.4.2. Our obligation to give notice of defects discovered later remains unaffected.
- 11.4.3. In all cases, our complaint (notification of defects) shall be deemed immediate and timely if we notify the Supplier within ten (10) working days (the days Monday to Friday shall be deemed working days). Notification by e-mail is sufficient. The date of dispatch of the notification to the Supplier shall be decisive for compliance with the deadline. In this respect, the supplier waives the objection of a delayed notification of defects.
- 11.5. If there is a defect, we may, at our discretion, demand rectification or subsequent performance within a period to be set by us.
- 11.6. The supplier shall bear the costs of removal and installation incurred in the course of rectification, irrespective of whether he is responsible for the underlying defect.
- 11.7. The costs incurred by the Supplier for the purpose of inspection and rectification (including any removal and installation costs) shall be borne by the Supplier even if it turns out that there was in fact no defect. Our liability for damages in the event of an unjustified request to remedy defects shall remain unaffected; in this respect, however, we shall only be liable if we recognized or were grossly negligent in not recognizing that there was no defect.
- 11.8. If the supplier does not fulfill its obligation to remedy the defect within a reasonable period of time set by us, we may remedy the defect ourselves and demand compensation from the supplier for the necessary expenses or a corresponding advance payment. If subsequent performance by the Supplier has failed or is unreasonable for us (e.g. due to particular urgency, endangerment of operational safety or imminent occurrence of disproportionate damage), no deadline need be set; we shall inform the Supplier of such circumstances immediately, if possible in advance.
- 11.9. Otherwise, in the event of a material defect or defect of title, we shall be entitled to reduce the purchase price or to withdraw from the contract in accordance with the statutory provisions. In addition, we shall be entitled to compensation for damages and expenses in accordance with the statutory provisions.
- 11.10. Upon receipt of our written notification of defects by the Supplier, the limitation period for warranty claims shall be suspended until the Supplier rejects our claims or declares the defect to be remedied or otherwise refuses to continue negotiations on our claims. In the event of replacement delivery and rectification of defects, the warranty period for replaced and repaired parts shall begin anew. The above shall only not apply if we had to assume from the supplier's conduct that he did not consider himself obliged to take the measure, but only made the replacement delivery or rectified the defect as a gesture of goodwill or for similar reasons.



11.11. If an item delivered to us is defective but the defect could only be detected at our customer's premises, it shall be assumed in our favor that the defect notified by our customer was already present upon delivery of the goods to us in accordance with § 445a BGB, unless our supplier proves the contrary.

## 12. LIMITATION

12.1. The reciprocal claims of the contracting parties shall become time-barred in accordance with the statutory provisions, unless otherwise stipulated below.

12.2. Claims for defects shall become time-barred after thirty-six (36) months, unless the law provides for longer periods. The limitation period begins with the handover of the delivery item, plus 10 (ten) working days (Saturday is not a working day) to us or the third party named by us at the place of destination. If acceptance has been agreed, the limitation period shall commence upon acceptance.

## 13. PRODUCT LIABILITY; RECALL AND INSURANCE

13.1. Insofar as the Supplier is responsible for product damage, it shall be obliged to indemnify us against claims for damages by third parties upon first request.

13.2. In this context, the supplier shall also be obliged to reimburse any expenses arising from or in connection with a recall action carried out by us. We shall inform the supplier of the content and scope of the recall measures to be carried out - as far as possible and reasonable - and give the supplier the opportunity to comment. Other statutory claims shall remain unaffected.

13.3. The supplier is obliged to take out sufficient business and product liability insurance of at least € 5 million (5,000,000.00) and to maintain it for the duration of the contract, including the limitation periods. If we are entitled to further claims for damages, these shall remain unaffected. The Supplier shall provide us with a copy of the valid insurance contract upon request.

## 14. RESERVATION OF TITLE AND CONFIDENTIALITY OBLIGATIONS

14.1. We reserve ownership rights and copyrights to parts, samples, illustrations, plans, drawings, calculations, product descriptions or other documents. Such documents or samples are to be used exclusively for the contractual performance. The documents must be kept secret from third parties, even after termination of the contract. The confidentiality obligation shall only expire if and insofar as the knowledge contained in the documents provided has become generally known. Non-disclosure agreements and statutory provisions on the protection of secrets shall remain unaffected.



- 14.2. The above provision shall apply accordingly to materials and substances as well as to tools, templates, parts, samples and other objects (hereinafter "tools") which we provide to the supplier. Any processing or transformation by the Supplier shall be carried out on our behalf. If our reserved goods are processed, mixed or combined with other items not belonging to us (hereinafter referred to as "further processing"), we shall acquire co-ownership of the new item in the ratio of the value of our item to the other processed items at the time of processing.
- 14.3. The supplier is obliged to use our tools exclusively for the manufacture of the goods ordered by us. The supplier is obliged to insure the tools belonging to us at replacement value against fire, water damage and theft at its own expense. The supplier shall be obliged to carry out any necessary maintenance and inspection work on our tools as well as all servicing and repair work at its own expense and in good time. It must notify us immediately of any malfunctions; if it culpably fails to do so, claims for damages shall remain unaffected.
15. SAFETY REQUIREMENTS FOR THE SUPPLIER
- 15.1. The Supplier undertakes to take suitable, proportionate and effective technical, operational and organizational measures to control the risks to the security of the network and information systems that it uses for its operations or for the provision of its deliveries and services and to prevent or minimize the effects of security incidents on the recipients of its deliveries and services and on other services. These measures must ensure a level of cybersecurity appropriate to the existing risk, taking into account the state of the art and the applicable European, international and national standards. When assessing whether measures are appropriate to the existing risk, the extent of the risk exposure and the size of the supplier as well as the probability of occurrence and severity of security incidents and their social and economic impact must be taken into account. The measures must be based on a cross-hazard approach.
- 15.2. The Supplier undertakes to comply with applicable and, depending on the requirements relevant to the business relationship, in accordance with the NIS-2 Directive ((EU) 2022/2555), in the case of critical infrastructures in accordance with the CER Directive ((EU) 2022/2557) and corresponding national implementation laws, other applicable IT security laws and guidelines as well as standards in accordance with ISO 27001:2022.
- 15.3. The Supplier undertakes to inform us immediately, but at the latest within 24 hours of becoming aware of a significant security incident or identified vulnerabilities or non-conformities with the requirements in Section 15.2 that pose a risk to the security of our networks and information systems. A second, detailed report must be submitted after 72 hours at the latest. Vulnerabilities that pose a risk to the security of the network and information systems of the facilities concerned must be remedied by the supplier without delay. The report must be submitted to the central reporting office at [ITCompliance@kuehne.de](mailto:ITCompliance@kuehne.de)



- 15.4. Upon termination of the contract, the Supplier undertakes to return or properly destroy the information it has received in the performance of its duties in accordance with our instructions.
16. COMPLIANCE AND SOCIAL RESPONSIBILITY
- 16.1. The Supplier is obliged to comply with the applicable statutory provisions. This applies in particular to anti-corruption and money laundering laws as well as antitrust, labor and environmental protection regulations. In particular, the Supplier undertakes not to offer or grant advantages in business dealings or in dealings with public officials that violate applicable anti-corruption regulations. The statutory regulations on occupational health and safety are recognized as an integral part of all operating procedures and shall be complied with.
- 16.2. The Supplier shall also ensure that its goods and services comply with the relevant requirements for placing on the market in the European Union and the European Economic Area. This applies in particular to food law requirements. The Supplier guarantees that the goods and services comply at least with the legal requirements. The origin of the goods shall be documented and shall be made available to us on request.
- 16.3. The Supplier warrants the payment of an appropriate wage and equal remuneration for work of equal value as well as compliance with the applicable minimum wage laws and shall oblige its suppliers to the same extent. Upon request, the supplier shall provide evidence of compliance with these assurances. In the event of a breach, the supplier shall indemnify us against third-party claims and is obliged to reimburse any fines imposed on us.
- 16.4. The Supplier shall respect and protect the legal interests of the LkSG, namely internationally recognized human rights, the avoidance of forced and child labor and the elimination of discrimination in hiring and employment.
- 16.5. The Supplier shall establish appropriate and effective measures in its business area to ensure that the aforementioned rights and obligations are also upheld by its suppliers.
- 16.6. The supplier will respond to inquiries regarding compliance and social responsibility in the supply chain within a reasonable period of time. The supplier shall immediately clarify any risks and violations of human rights and environmental obligations within the meaning of the LkSG and inform us without delay. The Supplier undertakes to cooperate in compliance and social responsibility measures and to provide truthful and complete information. If necessary, the parties may agree on additional measures. These may also include training and further education of the Supplier to enforce the Supplier's contractual assurances.



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- 16.7. The Business Partner Code of Conduct of Carl Kühne KG (GmbH & Co) - in its current version available at <https://www.kuehne-international.com/compliance/code-of-conduct-partners> - also applies to the business relationship between us and the Supplier.
- 16.8. We are entitled to monitor compliance with the applicable laws, the obligations under sections **Fehler! Verweisquelle konnte nicht gefunden werden.** and 16 as well as the expectations and principles resulting from our Business Partner Code of Conduct either by ourselves or by independent third parties commissioned by us at any time on a regular or ad hoc basis, in particular by means of inspections and audits. We may carry out audits and reviews of the technical, operational and organizational measures taken at the Supplier or have them carried out by third parties on an ad hoc basis (e.g. following incidents) and on a non-ad hoc (regular) basis (max. once per calendar year). The Supplier undertakes to grant us or third parties engaged by us for this purpose unrestricted access to relevant information and systems. For this purpose, the Supplier may send us any audit reports available to it, which we will take into account when exercising our right of access and audit. An on-site inspection at the Supplier's premises shall be announced and shall take place during regular business hours. The parties shall agree on the costs of such an audit.
17. PLACE OF PERFORMANCE, PLACE OF JURISDICTION; APPLICABLE LAW
- 17.1. The place of performance for deliveries or services shall be the destination specified by us.
- 17.2. The place of performance for our payments is Hamburg. The place of jurisdiction for all disputes arising from the business relationship is Hamburg. However, we shall also be entitled to sue the Supplier at the place of jurisdiction of its registered office.
- 17.3. These GTCP and all legal relationships between us and the Supplier shall be governed exclusively by German law to the exclusion of the United Nations Convention on Contracts for the International Sale of Goods of April 11, 1980.