

General Terms & Conditions of Sale of LEIPA Group GmbH and LEIPA Georg Leinfelder GmbH, last amended 01 August 2023

1 Area of application, deviating terms & conditions, future business, priority agreements, written form for legally relevant declarations

1. These General Terms & Conditions of Sale (hereinafter the **Terms**) apply for all quotes and declarations of acceptance of LEIPA Group GmbH and LEIPA Georg Leinfelder GmbH (hereinafter **LEIPA**), for all deliveries and other performances of LEIPA (including cost estimates, ancillary services, advice services and information) as well as for all contracts which LEIPA enters into as vendor, supplier or contractor with the buyer or client (hereinafter the **Buyer**). A contractual relationship normally comes about either with LEIPA Group GmbH or with LEIPA Georg Leinfelder GmbH. Only the company entering into the contract is subject to the duties resulting from the business relations. These Terms only apply vis-à-vis a trader (section 14 of the German Civil Code (BGB, *Bürgerliches Gesetzbuch*), legal entities under public law and special funds under public law pursuant to section 310(1) sentence 1 of the BGB.
2. These Terms apply exclusively. Terms and conditions of the Buyer which contradict or deviate from these Terms shall not apply unless LEIPA has expressly agreed to them on a case-by-case basis.
3. These Terms apply in their version as currently valid from time to time within the scope of current business relations, including for all future contracts, even if they have not been explicitly agreed again.
4. Individual agreements (including individual ancillary agreements, additions and amendments) with the Buyer and deviating details in quotes and/or acceptance declarations take precedence over these Terms.
5. Legally relevant declarations and notifications which the Buyer must make vis-à-vis LEIPA after conclusion of the contract (e.g. setting of deadlines, defect reports, declarations of withdrawal or reduction) require written form to be valid.
6. References to the application of legal provisions have only clarifying meaning. Therefore, the legal provisions apply even without such clarification insofar as they are not directly amended or expressly excluded in these Terms.

2 Written / text form, quotes, conclusion of contract

1. Quotes and acceptance declarations and other ancillary agreements and agreements which are entered into prior to or upon conclusion of the contract require for their legal validity written or text form (letter, fax, email; hereinafter together referred to as **in writing**).
2. Except as expressly referred to or agreed as being binding, quotes by LEIPA, in particular with regard to price, quantity and delivery period, are non-binding. The Buyer is bound by its order (legal offer) for two weeks. A valid contract only comes about upon confirmation in writing of the order received by LEIPA, but no later, however, insofar in deviation from Clause 2(1), through acceptance of delivery.

3 Prices

1. The prices as current at the time of concluding the contract apply.
2. Except as otherwise agreed, the prices are in euros EX WORKS factory LEIPA (Incoterms 2020) plus statutory VAT at the applicable rate.

3a Price adjustment

1. LEIPA will adjust the prices payable on the basis of Clause 3(1) of these Terms at its own reasonable discretion based on its assessment of the development of the costs which are definitive for calculating prices, including in particular wages owed under collective agreements for the waste disposal industry, costs for the procurement of energy or the procurement of raw materials (especially waste paper), transport costs (especially fuel) as well as taxes and other charges. A price increase comes into consideration and a price reduction must be undertaken if e.g. the costs for procurement of energy or procurement of raw materials rise or fall.
2. Increases in one type of costs may only be used for a price increase to the extent that they are not balanced out by any decreasing costs in other cost categories. If costs decrease, LEIPA shall reduce prices insofar as these cost reductions are not wholly or partly balanced out by rises in other cost categories.
3. In exercising its reasonable discretion, LEIPA will choose the relevant points in time for a price change such that cost reductions are not taken into account according to standards that are less favourable for the customer than cost increases, that is to say that decreases in costs will affect prices at least to the same extent as

increases in costs.

4. Insofar as performances by LEIPA are not brought within the scope of general or continuing obligations, LEIPA does not have the right to adjust prices for the first six weeks following conclusion of the contract.
5. Price changes are only possible per the first of a month. LEIPA will notify the customer of the change in text form no later than two weeks before the planned effectiveness. If prices rise by more than 5 %, the customer may terminate the contract by declaration in text form within two weeks of receipt of the notice of the price change. The customer's attention will be drawn separately and specially to this in the notice of price change. If the contract is terminated, the price change will then not be effective against the customer. Individual agreements that have been concluded are not affected by such termination.
6. Any price adjustment undertaken by LEIPA within the scope of general or continuing obligations will not apply to individual agreements that have already been concluded.

4 Delivery, partial deliveries, force majeure, self-delivery, default of delivery, liability, over-delivery, under-delivery

1. Except as otherwise stated or agreed by LEIPA, delivery dates and delivery periods are non-binding.
2. Except as otherwise agreed, delivery is EX WORKS factory LEIPA (Incoterms 2020).
3. Partial deliveries are permissible within a scope that the Buyer can be reasonably expected to tolerate.
4. In the event of force majeure (circumstances and events which are not the fault of LEIPA and which could not have been avoided with the due care of a diligent trader, including but not limited to war, fire, flood, lack of workforce, means of transport, raw materials or auxiliary materials or energy, interruptions of operations, impediments to transport, official measures, pandemics, epidemics, import and export restrictions, lawful strikes) affecting both LEIPA and its suppliers, which temporarily prevents LEIPA, through no fault of its own or any fault that can be attributed to it, from delivering the subject of purchase per the agreed delivery date or within the agreed delivery period, LEIPA is exempted from the obligation to deliver for the duration and within the scope of the effects of such force majeure. Delivery dates and delivery periods will be extended by the period of interruption of performance caused by such circumstances plus a reasonable run-up period. LEIPA will notify the Buyer without undue delay of the onset and cessation of the force majeure and will use its best efforts to remedy the force majeure and mitigate its effects as far as possible. LEIPA and the Buyer will consult to agree further procedure upon the onset of force majeure. If such an interruption results in a postponement of delivery of more than four months, both parties have the right to withdraw from the contract or terminate it extraordinarily without notice with regard to that part of the contract that has not yet been fulfilled; the Buyer shall, however, only be so entitled after setting a reasonable deadline for delivery. Statutory rights to terminate and withdraw shall not be affected by this.
5. LEIPA shall not fall into default vis-à-vis the Buyer in the event of non-self-delivery or late self-delivery to LEIPA by its suppliers unless LEIPA is responsible for such non-self-delivery or late self-delivery. If it is clear that self-delivery with the ordered goods is not going to take place for reasons for which LEIPA is not responsible, LEIPA has the right to withdraw from the contract. In this event, LEIPA will inform the Buyer without undue delay of the non-availability and refund to the Buyer without undue delay any counter-performance already rendered by the Buyer.
6. In the event of default of delivery, LEIPA will be held liable for compensation claims in accordance with the provisions of Clause 9. Default damages to be compensated by LEIPA are limited in the event of slight negligence, however, to 0.5 % of the value of the unpunctual delivery or partial delivery for each week or part thereof but no more in total, however, than 5 % of the value of the late (partial) delivery.
7. Within a scope that can reasonably be expected of the Buyer, LEIPA is entitled to make over-deliveries or under-deliveries caused due to production-related factors in a quantity as normal in the trade.

5 Default of acceptance

If the Buyer falls into default of acceptance, LEIPA is entitled, without prejudice to its other rights, to put the products into storage in a reasonable and appropriate manner at the risk and expense of the Buyer. In the event of storage by LEIPA, the warehouse costs will be 2 % of the net purchase price of the stored goods per week or part thereof. Compensation shall be set higher or lower if LEIPA

proves higher damages or the Buyer proves lower damages.

6 Payment terms, default of payment, setting off, retention, deterioration of assets, electronic dispatch of invoices, SEPA mandate

1. Except as otherwise agreed, LEIPA's invoices are payable within thirty days of issue of the invoice and delivery.
2. In the event of default of payment, LEIPA has the right to demand interest at the rate of 9 points above the applicable base rate of interest plus the statutory default lump sum pursuant to section 288(5) of the BGB. LEIPA reserves the right to seek higher default damages.
3. The Buyer is only entitled to claims for set-off if its counterclaims have been established with final effect or are ready for decision by a court of law or are undisputed. The Buyer is only authorised to exercise a right of retention if its counterclaim has been established with final effect or is ready for decision by a court of law or is undisputed and relates to the same contractual relationship.
4. If it becomes apparent after the conclusion of the contract that LEIPA's claim to the counter-performance is endangered due to a lack of ability to pay on the part of the Buyer, LEIPA may refuse performance of its obligation until the Buyer effects the counter-performance or provides security. LEIPA may determine a reasonable and appropriate period for the Buyer at its discretion to effect the counter-performance or provide security step-by-step in return for the performance. When such period expires, LEIPA has the right to withdraw from the contract and/or, if the statutory requirements are met, to demand compensation for damages or out-of-pocket expenses.
5. The Buyer declares its agreement to invoices being transmitted to it electronically (section 14(1) sentences 7 and 8 of the Turnover Tax/VAT Act (UStG, *Umsatzsteuergesetz*).
6. If direct debiting has been agreed, the Buyer will provide LEIPA upon request with a SEPA company direct debit mandate for participation in the SEPA direct debit procedure.

7 Reservation of ownership

1. The delivered goods remain the property of LEIPA until payment has been made in full of all claims arising from the contract and other claims subsequently acquired by LEIPA against the Buyer in connection with the delivered goods on any legal grounds whatsoever (hereinafter the **Reserved Goods**). The Reserved Goods shall furthermore remain the property of LEIPA as Reserved Goods until all other claims acquired by LEIPA against the Buyer on any legal grounds whatsoever now or in the future (including all current account credit balance claims) have been met in full, insofar as they cover 110 % of the amount of LEIPA's open claims. In the case of a running account, the Reserved Goods shall serve as security for LEIPA's current account claims.
2. If goods are delivered to countries in which the validity of the reservation of ownership is linked to special conditions or formal regulations, the Buyer shall without undue delay and at its own expense do everything necessary to create relevant security rights for LEIPA. The Buyer shall co-operate with all measures (e.g. registration, publication, etc.) that are necessary and required for the validity and enforceability of such security rights.
3. The Buyer has the right to process and resell the Reserved Goods in the course of normal business. The right to process and resell does not exist if the Buyer is in default of payment or has ceased rendering its payments not merely temporarily. As long as LEIPA is the owner of the Reserved Goods, LEIPA has the right if objectively justified grounds exist to withdraw the authority for the Buyer to process or resell the goods. As of now, the Buyer assigns all claims to which it is entitled from the processing or resale of the Reserved Goods with all ancillary rights to LEIPA; LEIPA herewith accepts this assignment.
4. Any processing or transformation of the Reserved Goods in the course of normal business is done on behalf of LEIPA in such a way that LEIPA is regarded as the producer within the meaning of section 950 of the BGB, without LEIPA being subject to any obligation. Processed goods are deemed to be Reserved Goods for the purposes of this Clause 7. If Reserved Goods are processed, combined or mixed by the Buyer with other goods which are not the property of LEIPA, the new thing is the property of LEIPA in the proportion of the value of the Reserved Goods to that of the other goods at the point in time of the processing, combining or mixing. If the Buyer acquires insofar the sole ownership of the new thing, it is mutually understood that the Buyer will grant LEIPA joint ownership of the new thing in the proportion of the value of the processed, combined or mixed Reserved Goods

to the value of the new thing and will hold the new thing in safe keeping for LEIPA free of charge.

5. The Buyer is authorised until revocation to collect the assigned accounts receivable. LEIPA may revoke the collection authorisation if objectively justified grounds exist. In addition, LEIPA has the authority to collect the accounts receivable itself, but will refrain from collecting them, however, as long as the Buyer meets its payment obligations.
6. The Buyer shall insure the Reserved Goods adequately against theft/burglary and water and fire damage and keep them under insurance protection. As of now, the Buyer assigns to LEIPA all claims against its insurer due to the occurrence of a claim event insofar as such claims relate to the property or joint property of LEIPA. LEIPA herewith accepts this assignment.
7. If the Buyer does not meet its payment obligations, LEIPA is therefore entitled to collect the accounts receivable itself and the Buyer shall upon request hand over to LEIPA a list of all goods subject to LEIPA's reservation of ownership, the assigned accounts receivable and the names and addresses of all debtors with the amounts of the accounts receivable from them. The Buyer is obliged upon request and LEIPA is entitled to notify the debtors of the assignment of the accounts receivable.
8. For as long as the reservation of ownership exists, any pledging, transfer as security, rental or other transfer of or change to the Reserved Goods which is detrimental to LEIPA's security shall require LEIPA's prior permission in writing. The Buyer must inform LEIPA without undue delay of any third party access e.g. compulsory judicial enforcement measures, and provide it with all information and documents necessary for safeguarding its rights and inform the third party of LEIPA's reservation of ownership.
9. LEIPA is obliged upon request by the Buyer at its discretion to waive reservation of ownership or, as the case may be, to release securities if the Buyer has met all claims in connection with the Reserved Goods or if the realisable value from all of the securities granted to LEIPA from reservation of ownership, assignment as security and prior assignment exceeds the total sum of the claims against the Buyer by more than 10 %.

8 Duty of inspection, defect complaint, liability for defects, over or under-delivery

1. The Buyer shall inspect the goods without undue delay upon delivery. Obvious defects must be reported to LEIPA in writing without undue delay but by no later than one week after delivery. Hidden defects must likewise be reported to LEIPA in writing without undue delay but by no later than one week after discovery of the defect. If this report is not made, the delivery shall be deemed to be free of defects and approved. Once the said periods have expired, the Buyer's defect claims are excluded in respect of unreported defects.
2. LEIPA is entitled to make the owed subsequent fulfilment dependent upon the Buyer's payment of the due purchase price.
3. If the Buyer reports a defect on time pursuant to Clause 8(1), it has at the discretion of LEIPA a claim to removal free of charge of the defect or delivery of a defect-free thing (subsequent fulfilment).

4. Under-deliveries or over-deliveries of the ordered quantity due to production-related factors in the following normal trade quantities shall not be deemed to be defects and cannot be the subject of complaint:

Graphic papers Order quantity	permissible quantity tolerance
under 1t	± 15.0 %
1t to <5t	± 10.0 %
5t to <10t	± 7.5 %
10t to <100t	± 5.0 %
from 100t	± 3.0 %
from 1,000t	± 1.5 %

Packaging papers Order quantity	permissible quantity tolerance
under 1t	± 15.0 %
1t to <5t	± 10.0 %
5t to <10t	± 7.5 %
10t to <100t	± 5.0 %
from 100t	± 3.0 %
from 1,000t	± 1.5 %

Cardboard Order quantity	permissible quantity tolerance
under 5t	± 20.0 %
5t to <10t	± 15.0 %
10t to <20t	± 10.0 %
from 20t	± 5.0 %

5. Packaging papers are not packaged separately. For these, the top outer ten layers of each roll count as packaging. The weight stated within the scope of the conclusion of the contract also includes the weight of these ten layers per roll. The price agreed within the scope of the conclusion of the contract takes this fact into account accordingly.
6. The provisions in this Clause 8 do not affect claims due to defects which LEIPA has fraudulently concealed or which are covered by a guarantee of characteristics or of durability.

9 Liability

LEIPA is liable without limitation under the Product Liability Act in cases where a guarantee or a procurement risk is explicitly assumed, due to intentional or grossly negligent breach of duty, for defects which LEIPA has fraudulently concealed and for breaches of duty under the General Data Protection Regulation. LEIPA is likewise liable without limitation for intentional or grossly negligent injury to life, body or health. In respect of damage or loss to property or assets caused by slight negligence, LEIPA is only liable in the event of breach of such duties the fulfilment of which make due and proper implementation of the contract at all possible and on the fulfilment of which the Buyer may rely to a special degree (essential contractual duties), but limited, however, to loss or damage which are typical for the type of contract and foreseeable at the time of concluding the contract. Compensation claims of the Buyer which are based on contract penalty claims of contract partners of the Buyer are in no way whatsoever deemed to be foreseeable or typical of the type of contract within the above meaning for LEIPA. The foregoing also applies in relation to liability for employees and vicarious agents of LEIPA.

10 Sanctions clause

- The Buyer undertakes to comply with all applicable **Sanctions** (defined as sanctions laws, embargos or limiting measures or other economic and/or financial sanctions which have been imposed by the United States of America, the United Kingdom, the European Union including its Member States or the United Nations).
- Neither the Buyer nor its directly or indirectly majority-held or otherwise controlled subsidiaries nor any member of its supervisory board, management or executive board nor any of its dealers or brokers
 - is a **Sanctioned Person** (defined as a person who is listed on the OFAC List of Specifically Designated Nations And Blocked Persons, or on the sanctions lists of the European Union, the United Kingdom or the United Nations, or is controlled directly or indirectly by one or more such persons, i.e. held by 50 % or more or

otherwise) or operates from a Sanctioned Country (currently including Iran, Cuba, North Korea, Syria, the Ukrainian region of Crimea and the parts of the regions of Donetsk and Luhansk under separatist control);

- has knowledge of any legal action in connection with Sanctions, any pending proceedings or public investigation against the Buyer or its directly or indirectly majority-held or otherwise controlled subsidiaries;
 - has knowingly in the last five (5) years entered into any agreement, transaction or business that breaches applicable Sanctions with or for the benefit of a Sanctioned Person or in any Sanctioned Country.
- The Buyer will not use the proceeds from the business relationship (even in part) either directly or indirectly or otherwise make them available for financing with them any kind of trade, business transaction or any other actions
 - for the benefit of a Sanctioned Person or
 - in any other way that, when objectively considered, permits the assumption that LEIPA is committing a violation against Sanctions or is becoming a Sanctioned Person.
 - LEIPA is entitled to end any and every business relationship and end all obligations vis-à-vis the Buyer per the earliest possible point in time if the Buyer or any of its directly or indirectly majority-held or otherwise controlled subsidiaries becomes a Sanctioned Person or violates Sanctions.
 - The Buyer has implemented and maintains guidelines and procedures which are intended to ensure that the contractual partner and its directly or indirectly majority-held or otherwise controlled subsidiaries comply with applicable Sanctions.
 - The Buyer will inform LEIPA in writing without undue delay if the Buyer or any of its subsidiaries becomes a Sanctioned Person or has violated applicable Sanctions.

11 Time limitation

- In deviation from section 438(1) No. 3 of the BGB, the general limitation period for claims of the Buyer from material and legal defects is one year with effect from delivery. Insofar as acceptance is agreed, the limitation period shall begin upon acceptance of the goods.
- The foregoing limitation periods do not apply to limitation periods under the Product Liability Act. Nor are sections 438(1) No. 1 and No. 2 and 438(3) of the BGB affected. The statutory limitation periods apply exclusively for compensation claims of the Buyer pursuant to Clause 9 of these Terms.

12 Confidentiality

- The Buyer shall keep business secrets of LEIPA within the meaning of section 2 No. 1 of the Business Secrets Act (GeschGehG, *Geschäftsgeheimnisgesetz*) as well as other confidential information, in particular sensitive data of an economic, legal, tax and technical nature (together referred to hereinafter as **Confidential Information**) which are entrusted to it or of which it becomes aware, irrespective of whether they are explicitly identified as confidential or not, confidential, and shall not make them known or disclose them. Information which was public knowledge or publicly accessible before being communicated or handed over to the Buyer or becomes public knowledge or publicly accessible at a later date without any breach of any confidentiality obligation, which the Buyer demonstrably already knew prior to its disclosure without any breach of any confidentiality obligation, which was gained by the Buyer itself without using or referring to Confidential Information of LEIPA or which are handed over or made accessible to the Buyer by an authorised third party without any breach of any confidentiality obligation is not deemed to be Confidential Information. This obligation also exists for a period of five years after the end of the relevant business relationship. The content of the relevant contract itself is also covered by this obligation.
- The Buyer is not entitled to use, exploit or appropriate the Confidential Information itself or on behalf of or via others other than for the purposes as contractually agreed between LEIPA and the Buyer. In particular with regard to products and items, the Buyer is not entitled to acquire Confidential Information by way of Reverse Engineering by means of observation, studying, dismantling or testing.
- Insofar as documents containing Confidential Information have been transmitted in electronic form, such data must be erased by no later than the end of this contract or, insofar as erasure is not technically possible, they must be permanently blocked.
- The Buyer may disclose Confidential Information internally only on

a restricted basis to the necessary degree and the necessary people (need to know). Confidential Information may in particular be made accessible by the Buyer only to its employees who are subject to a confidentiality obligation and to its advisors who are professionally sworn to secrecy, insofar as such persons are involved in the contractual relations with LEIPA and reasonably need the information. The employees shall be advised beforehand of this obligation. The Buyer shall take all necessary measures to ensure that all persons to whom Confidential Information is communicated or made accessible treat it in the same way as the Buyer is obliged to do.

5. The Buyer shall likewise secure the Confidential Information against unauthorised third party access by means of appropriate secrecy measures and shall comply with statutory and contractual data protection requirements when processing the Confidential Information. This shall also include technical security measures pursuant to Article 32 of Regulation (EU) 2016/679 (GDPR) and the obligation of employees to maintain secrecy and comply with data protection (Article 28(3)(b) of the GDPR).
6. If the Buyer is intentionally or through gross negligence in breach of the foregoing duties of confidentiality, it undertakes to pay a reasonable and appropriate contract penalty, the amount of which shall be set by LEIPA at its reasonable discretion and reviewed by the competent court in the event of dispute. The amount of the contract penalty incurred in any specific case depends in particular on the degree of confidentiality of the business secret in question or the other Confidential Information and the number of unauthorised persons to whom the Information has been disclosed in breach of duty.

13 Venue of jurisdiction, choice of law

1. Venue of jurisdiction for all disputes arising from the contractual relationship is Frankfurt (Oder), insofar as the Buyer is a trader (*Kaufmann*), a legal entity under public law or a special fund under public law and insofar as it has no general venue of jurisdiction in Germany. LEIPA is entitled to sue the Buyer at any other legal venue of jurisdiction. Statutory arrangements regarding exclusive competencies remain unaffected.
2. The law of the Federal Republic of Germany applies exclusively, to the exclusion of any conflict of laws rules under Private International Law and of the United Nations Convention on the International Sale of Goods (CISG).