Heraeus Electro-Nite Taiwan Ltd. - General Terms of Sale and Delivery 08/2021

1. Scope of Application

All sales, deliveries and services (hereinafter collectively the "Services") of Heraeus Electro-Nite Taiwan Ltd. ("Heraeus") are exclusively subject to the following General Terms of Sale and Delivery. Customers' general terms and conditions of business which deviate from these General Terms of Sale and Delivery or from the law will not be accepted, and they will also not become part of a contract if Heraeus accepts or executes orders from the customer in awareness of the customer's opposing or deviating terms and conditions of business.

2. Subject Matter and Scope of Services (Offers, Samples, Guarantees, Conclusion of Contracts)

2.1 All offers of Heraeus are nonbinding and without engagement unless specifically agreed otherwise. Contracts shall be deemed concluded only after Heraeus has issued a written order confirmation, effected delivery of the goods ordered or performed the Service.

Heraeus shall be generally under no obligation to verify the correctness of the information provided by the customer upon which Heraeus' offer or order confirmation is based, and Heraeus shall also not be obligated to investigate if the execution of the customer's order based on such information infringes any third-party property rights. The customer is aware of all risks that occur when placing the order and agrees not to make any claims against or request indemnification from Heraeus with respect to any infringement claim made by a third party.

- 2.2 The data and information included in data sheets, brochures and other promotional and information material of Heraeus serve solely as a guideline and become a binding part of a contract only upon the express written consent of Heraeus.
- 2.3 Characteristics and properties of samples and specimens are only binding if expressly so agreed.
- 2.4 Information about the quality, condition and (shelf-) life of products shall be deemed to be guaranties only if expressly designated as such. The same applies to the assumption of a procurement risk.
- 2.5 Unless otherwise agreed in writing, Heraeus will deliver products within the tolerances admissible under the relevant European technical standards.
- 2.6 Technical changes which are required for manufacturing reasons, or which are necessary due to legislative changes, or which serve the product update and maintenance, shall be admissible if they are reasonable according to the customs of the sector.
- 2.7 We process personal data in accordance with the relevant data protection regulations. Our privacy policy can be viewed, downloaded, and printed at www.heraeus.com/privacy.

3. Delivery, Delivery Periods, Packaging, Passing of the Risk

- 3.1 The type and scope of Heraeus' Services and the delivery periods are determined by the written order confirmation of Heraeus. Heraeus shall be entitled to the partial performance of Services if this is reasonable according to the customs of the sector.
- 3.2 The delivery period commences to run only after all issues which are essential for the performance of the contract have been clarified with the customer and after the customer has performed all essential acts incumbent on him which are required for the performance of the contract by Heraeus. In particular, the delivery period does not commence to run until Heraeus has received all information from the customer which is required to effect delivery, or until the customer has furnished proof that, if required, he has opened a letter of credit, effected prepayment or provided a security, as agreed in the contract. The delivery period will be interrupted by subsequent changes requested by the customer. After agreement about the desired changes has been achieved, the delivery period re-commences to run.
- 3.3 The products of Heraeus are properly packaged, taking into account the customs of the sector. If the customer desires special packaging as carts, cases or pallets, the costs will be borne by the customer.
- 3.4 Heraeus delivers 'ex factory'/'ex works' (Incoterms 2020). If Heraeus solely organizes the transport, the costs of dispatch and the costs of transport insurance will be borne by the customer.
- 3.5 The price risk (i.e. the risk of accidental loss or accidental deterioration) shall pass to the customer at that point in time at which the goods are placed at the customer's disposal at the factory/works from which delivery is effected, even if Heraeus has accepted to perform additional services such as loading or transportation of the goods.
- 3.6 If the performance of a Service is delayed for reasons within the customer's responsibility, the risk shall pass to the customer upon receipt of a notification that the Service is ready to be performed. In such case, Heraeus will be permitted to invoice the goods to the customer as having been delivered, and to store the goods at the customer's cost and risk. Upon request of the customer, Heraeus will insure these goods against

theft and damage from breakage, transport, fire and water at the customer's cost. The additional costs of this insurance will be borne by the customer.

4. Prices, Payment, Default

- 4.1 The prices quoted by Heraeus are exclusive of the statutory value-added tax, shipping charges and insurance costs ('ex works', Incoterms 2020)
- 4.2 Prices indicated in foreign currency are calculated at the rate of the date of the offer. However, Heraeus reserves the right to adjust prices, even after the order is placed, when this quotation has changed.
- 4.3 Invoices are due for payment immediately upon receipt and without any deductions unless otherwise agreed in wirting. The customer agrees to the electronic transmission of the invoice.
- 4.4 The invoices are in any case payable within 8 days of the invoice date. In the absence of full payment of the invoice within the aforementioned period, the customer is legally and without any notice of default being required to pay an interest of 1% per month, as well as a fixed compensation of 10% of the outstanding balance, the latter with a minimum of 100,00 euros. Heraeus shall not be obligated to perform the contract for so long as the customer fails to perform his own obligations according to the same contract, in particular, if the customer defaults in the timely payment of invoices due.
- 4.5 The customer may offset counterclaims only if such counterclaims are uncontested in writing or non-appealable.
- 4.6 If the customer is in default of payment or if there are circumstances which, when applying customary banking standards, justify doubts about the customer's ability to pay, Heraeus will be entitled to perform outstanding Services only against payment in advance or subject to the provision of a security. In such case, Heraeus will be permitted to declare all of its claims against the customer immediately due for payment, irrespective of the term of any bills of exchange, and demand securities.
- 4.7 If, despite a reasonable time limit, a Service which is ready for acceptance is not fully accepted or is accepted too late through no fault of Heraeus, Heraeus will place the goods in storage at the customer's cost and risk. For such storage Heraeus will charge 0.5% of the invoice amount for each month of the delay in acceptance.

5. Warranty, Liability

- 5.1 Slight deviations from the agreed or standard quality do not constitute a defect in a product or Service. General information on the use of a product or examples for the application of a product given by Heraeus in product brochures or other advertising media do not release the customer from a careful inspection of the delivered product for its fitness for the customer's particular purpose of use. The customer's special requests regarding the particular use of a product shall only be authoritative if Heraeus has confirmed to the customer in writing at the time of conclusion of the contract that the product delivered is fit for the customer's intended purpose of use.
- 5.2 The customer shall notify Heraeus without delay of all claims for defects which are asserted by his own customers and which relate to Services of Heraeus, otherwise the customer's claims for defects against Heraeus will be excluded. In addition, the customer shall preserve evidence in the requisite form and provide such evidence to Heraeus.

Heraeus may reclaim from the customer a product complained of as defective (including any existing supporting documents, samples and packing slips) for investigation of the defect. The customer's failure to comply with this reasonable request will result in the exclusion of the customer's claims for defects or incompleteness of Service. The same applies to any claims for defects which are asserted against the customer by his own customers and which relate to Services of Heraeus.

- 5.3 For defects in a product, Heraeus' obligation to perform the contract shall, at its choice, consist of subsequent performance by remedy of the defect or delivery of a faultfree product. The customer will be entitled to cancel the contract or to reduce the purchase price in accordance with the statutory provisions only if the subsequent performance by Heraeus is unreasonable or not possible and the defect complained of is not merely a minor defect. Claims for damages are governed by the provisions in clause 5.6 hereof.
- 5.4 The compensation of any loss or damage is excluded if and to the extent that such loss or damage is caused by the improper use, modification, assembly, installation and/or operation of the products of Heraeus, or by defective instructions of the customer, and not by a fault on the part of Heraeus. The liability of Heraeus for defects in materials which are supplied by the customer and processed by Heraeus is excluded if such defects are caused by the characteristics and properties of the materials so supplied. If defects in the materials supplied by the customer should render these materials unusable during their processing by Heraeus, the customer will nevertheless be obligated to reimburse Heraeus for its processing expenditure.
- 5.5 Any and all claims against Heraeus from the express assumption or acceptance of a guarantee, warranty or a procurement risk, or from the

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culpable injury to the life, body or health of any person, as well as any claims under the Taiwan Civid Code, on liability for defective products, and any other claims arising from a willful or grossly negligent breach of duty by Heraeus become statute-barred in accordance with the statutory provisions.

5.6 Heraeus will assume liability in cases where Heraeus has expressly assumed a guaranty/ warranty or a procurement risk, in the case of a culpable injury to the life, body or health of any person, for claims under the Taiwan Civil Code, on liability for defective products, and for other willful or grossly negligent breaches of duty by Heraeus. In the case of slight or ordinary negligence and damage to property or pecuniary losses caused thereby, Heraeus will assume liability only for its breach of contractual duties; however, such liability of Heraeus is limited to the damage which is typical of the contract. Except as otherwise provided by the laws, the liability of Heraeus for delay is limited to 0.5% of the value of the Service in delay per each completed week of such delay, up to a maximum rate of 5% of the said value. Any further liability for damages is excluded, irrespective of the legal nature of the claim asserted, unless otherwise provided by the laws

5.7 The foregoing limitations of liability apply on the merits and in terms of amount also to Heraeus' legal representatives, agents and employees and/or other persons in Heraeus' services.

6. Reservation of Title

- 6.1 Heraeus retains title to all products delivered until the customer has fully satisfied all of his payment obligations from the business relationship with Heraeus
- 6.2 The customer shall have the right to resell, process, mix, blend or combine the goods subject to reservation of title with other items during his ordinary course of business until revocation by Heraeus, which revocation may be declared at any time and without giving reasons.
- 6.3 The customer shall insure the goods subject to reservation of title at his own cost against all standard risks, in particular against fire, burglary and water hazards, handle these goods with care and store them properly
- and water hazards, handle these goods with care and store them properly. 6.4 In the event of a resale of the goods subject to reservation of title by the customer, the customer hereby immediately assigns to Heraeus the purchase price claims against his own customers arising from such resale. If the customer resells the goods subject to reservation of title together with other items not delivered by Heraeus, the foregoing assignment applies only in the amount of the value of the goods subject to reservation of title which is specified in the invoice of Heraeus. In the case of a resale of items in which Heraeus has a co-ownership pursuant to clause 6.3, such assignment applies in the amount of Heraeus' co-ownership. The assigned claims serve as security in the same scope as the goods subject to reservation of title. If an assigned claim is included in a current account, the customer hereby immediately assigns to Heraeus a balance which corresponds to such claim from current account. Heraeus hereby accepts the said assignment of claims.
- 6.5 The customer shall have the right to collect, within his ordinary course of business, the claims assigned to him by Heraeus until revocation by Heraeus, which revocation may be declared at any time and for no specific reason; this collection right becomes automatically extinct without revocation as soon as the customer defaults in any of his payments to Heraeus. If payment is made by direct debiting, the customer will ensure by prior agreement with his bank that the amounts received are exempt from the bank's lien and that he is at all times able to meet his obligation to transfer his proceeds to Heraeus. At the request of Heraeus, the customer will inform his own customers of the assignment of future claims to Heraeus and provide Heraeus with any and all information and documentation which is required for the assertion of these claims.
- 6.6 If the aggregate value of the securities existing for Heraeus exceeds the claims of Heraeus by more than 10%, Heraeus will release additional securities of its own choice at the request of the customer.
- 6.7 Above and beyond the foregoing, the customer is not entitled to make any dispositions in respect of the goods subject to reservation of title (liens, pledging of security interests or other assignments in respect of the claims specified in clause 6.5. In the event of an attachment or seizure of the goods subject to reservation of title, the customer will point out that these goods are the property of Heraeus and will notify Heraeus of such attachment or seizure without delay, also in writing.
- 6.8 If the customer is in default of payment and a grace period fixed by Heraeus has elapsed without payment being effected, Heraeus is entitled to take back the goods subject to reservation of title also if Heraeus has not rescinded the contract.

7. Force Majeure

7.1 If any performance of a Service by either party is prevented,, restricted or interfered with by reason of any cause not within the reasonable control of the respective party (herein together "Force Majeure Event"), the party so affected shall be excused from such performance to the extent and for the duration of such prevention, restriction or interference and shall not be liable for any costs or damages incurred by the other or any third party because of non-performance or late performance. In case of a Force

Majeure Event, Heraeus shall be entitled, but not obligated, to subcontract its services to a third party.

- 7.2 By way of example only, but without limitation, the following shall be considered as Force Majeure Events: Acts of God, acts or omissions of any governmental rules, regulations or orders of any governmental authority or any officer (e.g. lack of notification), department, agency or instrumentality thereof, flood, storm, earthquake, fire, war, explosion, riot, insurrection, accidents, acts of the public enemy, sabotage, invasion, contagious disease, including, without limitation the coronavirus 2019-nCoV, epidemics or quarantine restrictions, including, without limitation epidemic or pandemic border closures, reinforced border controls and curfews, strikes, lockouts or differences with workmen, and embargoes if caused by an event outside of the reasonable control of the respective party. A Force Majeure Event affecting Heraeus shall also be deemed to exist where Heraeus' sub-suppliers are affected by any of these Force Majeure Events.
- 7.3 The affected party shall notify the other party as to the nature and probable duration of the Force Majeure Event.
- 7.4 Each party will exercise reasonable commercial efforts to resolve any Force Majeure Event as promptly as practicable, provided, however, that neither Party shall be obligated to incur additional costs of more than 10% of the purchase price of the affected contract.
- 7.5 If the Force Majeure Event continues for an uninterrupted period of one hundred and eighty (180) days, the other party may terminate any affected single contract concluded hereunder by giving written notice of termination to the other party, provided the Force Majeure Event is still in effect at the time of giving written notice of termination to the other party.

8. Export

- 8.1 In the event that the import or export of the products or the fulfillment of any of Heraeus' contractual obligations hereto, is directly or indirectly prevented, restricted or interfered with due to an export or import restriction, sanction, quota or prohibition, or failing to receive a necessary licence or consent ("Export Restriction"), Heraeus shall, without incurring any liability, be excused from such performance to the extent and for the duration of such prevention, restriction or interference.
- 8.2 An Export Restriction shall also be deemed to exist, if the fulfillment of Heraeus' contractual obligations is not legally prevented, restricted or interfered with, but Heraeus or an affiliated company of Heraeus may be subject to civil or criminal sanctions due to national or international regulations, in particular export control regulations or other sanctions.
- 8.3 If the Export Restriction prevents, restricts or interferes with the performance of Heraeus' contractual obligations for a continuous period of more than three months, each party is entitled to terminate the respective purchase order(s), without incurring any liability in this respect, by giving written notice to the other party.
- 8.4 Upon request of Heraeus, customer shall provide Heraeus with all information concerning the final recipient, the final destination, the intended use of the products and, if required, an end-use certificate.

9. Severability

Each provision of these General Terms of Sale and Delivery shall be interpreted in such a manner as to be effective and valid under the applicable law. However, if one or more provisions of these general terms and conditions should be declared void or become unenforceable due to a change in law or for any other reason, this will not affect the legality, validity and enforceable nature of the other provisions of the relevant article of the general terms and conditions and the general terms and conditions as a whole. Heraeus and the customer undertake to replace the invalid provisions, to the extent that this is still legally possible, by a new provision that corresponds to the objectives of the general terms and conditions.

10. Choice of Law, Place of Performance, Place of Jurisdiction

- 10.1 These General Terms of Delivery and any agreement between Heraeus and the customer shall be governed by and construed in accordance with the law of Taiwan, without giving effect to its conflict of law provisions.
- 10.2 The place of performance for the Services of Heraeus is the factory/works from which delivery is effected; the place of performance for the customer's payments is Heraeus' registered place of business.
- 10.3 The place of jurisdiction is the Taiwan Kaohsiung District Court. However, Heraeus shall be entitled to recourse in any court having jurisdiction as to the respective legal action under the laws of Taiwan.

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