

General Terms of Sale and Delivery of LAT Nitrogen Austria GmbH for Fertilizer

- 1. General: The sales contract is only valid when confirmed by written order confirmation of LATN. LATN's General Terms of Sale and Delivery always constitute an integral part of the sales contract and shall also apply for all subsequent sales contracts without requiring separate notification of such applicability. Collateral agreements and the Purchaser's Terms of Purchase, shall only be applicable if confirmed or acknowledged by LATN in writing. Lack of objection shall under no circumstances constitute tacit acceptance by LATN.
- "LAT Nitrogen Austria GmbH", referred to as "LATN" acts as the supplier of the product.
- "Purchaser" refers to the entity or individual purchasing the product "Products" encompass all sales of products and services by the individual sales entity of LATN.
- **2. Price:** LATN sales prices are quoted exclusive of any possible value-added tax which shall be paid by the Purchaser at the applicable statutory rate. Any bonuses, discounts, credit notes for products etc. are calculated on the basis of the sales prices excluding value-added tax.
- **3. Delivery:** If not otherwise specified by LATN, delivery shall be FCA (INCOTERMS).

Any additional fees or costs incurred due to delayed or obstructed unloading caused by the Purchaser, its Representatives or its equipment/facilities will be charged to the Purchaser by LATN. LATN may also charge a (reasonable) fee to the Purchaser in the event that the stipulated unloading time is exceeded.

If the Purchaser is responsible for transportation of the Deliveries, the Purchaser must ensure that the carrier is approved for access to LATN's site (including also external warehouses and service providers) and the suitability, safety and cleanliness of the chosen mode and vehicle of transportation and that the drivers are equipped with the required Personal Safety Equipment.

For vessel deliveries, LATN's applicable shipping terms shall apply. 3.1. The Purchaser is obliged to collect the products as agreed. If Purchaser does not fulfil his collection obligation, LATN is entitled to store the products for account and at risk of the Purchaser. The rights according to § 373 UGB remain unaffected.

3.2. Delivery date: The delivery date shall be the date agreed for collection of the products or the agreed date of the arrival of the products. If this agreed delivery date is exceeded, the Purchaser shall be entitled to withdraw from the sales contract after granting a period of grace of at least

withdraw from the sales contract after granting a period of grace of at leas four weeks; notice of withdrawal shall be given in writing, by e-mail. The period of grace shall commence on the day on which LATN receives the Purchaser's notice of withdrawal.

Claims for damages by the Purchaser based on delayed delivery or in the event of a withdrawal shall be excluded to the extent permitted by law. If the Purchaser sends a truck to collect the products from one of LATN's locations.

- a) the truck driver must collect the products from LATN premises on the agreed date, within the specified time frame, unless the Purchaser has been expressly informed of different arrangements;
- b) LATN must be informed of the collection at least five working days in advance, with specification of the transport company, the products to be collected and the quantities concerned;
- c) the truck driver must present loading reference from LATN.
- **4. On-call deliveries:** In case products are to be called by the Purchaser during a specific period of time, LATN shall be entitled to withdraw from the sales contract partly or completely and without granting a period of grace if the products are not called on schedule. LATN shall in all cases be entitled to charge storage costs for the period by which the agreed call period is exceeded. If the period is not specified, the Purchaser must make the call within one month of LATN's request.
- **5. Type and route of shipment:** Unless agreed otherwise in writing, the type and route of shipment shall be determined by LATN.
- **6. EPR:** To the extent of products are subject to Explosives Precursors, the Purchaser shall:
- a) register and declare the Explosives Precursors with the relevant public authority as required by applicable legislation;
- b) only resell or make the Explosives Precursors available to customers with a professional need.
- 7. Notice of defects: Defects of the products are deemed to have been

accepted unless claims for defects are asserted by the Purchaser in writing, by e-mail specifying the precise nature of the defect immediately, at the latest, however, within 3 working days from arrival of the products at destination

This shall not apply in the case of defects which cannot be discovered within the above time limit, despite careful examination. Such defects shall be deemed to have been accepted if claims for defects are not asserted as specified above immediately after being discovered, at the latest, however, within 6 weeks from arrival of the products at destination. After the assertion of claims for defects the Purchaser shall at LATN's request without delay send samples of the defective products as well as documents providing evidence of the defect to LATN and moreover take samples of the products together with an expert named by LATN and carry out securing of evidence in the manner specified by LATN. If the Purchaser should fail to comply with any such request, all claims for defects shall be forfeited.

As soon as a defect is discovered by the Purchaser, all further disposal of the products, in particular (further) processing of the products, shall become impermissible without explicit written consent of LATN, otherwise any claims for defects shall be forfeited.

Notice of defects shall not release the Purchaser from its payment obligations. Products asserted as defective shall not be returned to LATN without prior written consent of LATN; this shall not apply in respect of the samples requested by LATN. If products are returned nevertheless, all costs incurred by LATN therefrom shall be refunded to LATN by the Purchaser, regardless of the nature of such costs. The Purchaser shall not be entitled to derive any rights or other legal consequences from the fact that LATN has accepted returned products. LATN's examination of a defect shall likewise not give rise to any rights for the Purchaser or other legal consequences.

8. Warranty and liability: LATN exclusively warrants that, at the time of passing of risk, the products correspond to the specifications expressly agreed upon. Beyond that warranty an express or implied warranty of any other characteristics of the products is not provided by LATN.

The Purchaser shall bear all risks concerning the usability of the products for a particular purpose or manner unless LATN has given a written assurance to the contrary. For all rights arising from such an assurance the provisions of this Section 8 shall apply accordingly.

No claims whatsoever shall accrue in respect of products which do not meet LATN's standard quality as contractually agreed.

If a notice of defect has been duly given and is justified, LATN shall, at its own discretion, either reduce the price, improve the products, carry out a replacement delivery (exchange) or take back the products and refund the purchase price.

All other claims against LATN, particularly claims for compensation for direct or consequential damages are explicitly excluded to the extent permitted by law.

This exclusion shall also encompass claims under product liability and claims of recourse.

The Purchaser is obliged to indemnify LATN with regard to claims of third parties, which are made against LATN, based on any defects incurred by using products sold by LATN to the Purchaser.

Those claims by the Purchaser which cannot be excluded by law shall be limited to not more than the purchase price of the products concerned, insofar as is legally permissible.

If a Purchaser is a reseller, the Purchaser shall pass the above limitations of LATN's liability on to its customers and oblige them to do likewise, thus ensuring that LATN's limited liability is maintained until the products reach their final user.

Any protective effect of the sales contract in favour of third parties is excluded.

- **8.1. Quantity warranty:** The delivered quantity per truck is understood being subject to logistics cost-optimized delivery method in fully loaded means of transport only, which means that LATN may deviate from such quantity accordingly by up to +/- 10% of the contracted volumes. Weights and quantity are determined by LATN's weighing systems, and such determined weights and quantities (stated on a bill of lading, waybill, or otherwise) shall be the basis for invoicing.
- 9. Terms of payment: LATN's invoiced sales prices, including invoiced



prices for part-deliveries, shall be fully paid in time and without deductions so that they are received by LATN not later than the date on which they are due. In the event of delayed payments, LATN reserves the right to charge interest at a rate determined by the prevailing market conditions and applicable legal standards at the time of delay.

Noncompliance with the terms of payment shall result in all of LATN's still outstanding accounts receivable from the Purchaser becoming immediately due for payment and shall entitle LATN to withdraw from the sales contract without granting any period of grace and to claim damages for non-performance. The Purchaser shall not be entitled to withhold payments on account of purported counterclaims which LATN has not acknowledged in writing, nor to set off payments against such counterclaims. The Purchaser may only assign claims against LATN to third parties with prior written consent of LATN.

If LATN has to engage an attorney, collection office or similar in order to enforce LATN's claims, the Purchaser shall reimburse all costs incurred in this context

In the event of justified doubts as to the Purchaser's solvency or creditworthiness, LATN shall be entitled to withdraw from the sales contract or to make fulfilment of the sales contract contingent upon securities, including advance payments, at LATN's own discretion. LATN shall be relieved of its obligation to deliver if the Purchaser suspends payments or if insolvency proceedings are instituted against the Purchaser or if its company is liquidated.

- 10. Retention of ownership: LATN shall retain ownership of the products delivered until the Purchaser has fulfilled all its obligations in full, in particular until the purchase price has been paid in full, including all secondary costs, such as interest, charges, expenses etc. The assertion of retention of title shall not be construed to mean withdrawal from the contract and does not release the Purchaser from its obligations. in particular for payment of the purchase price. The Purchaser may dispose of the products as required in the ordinary course of its business. Extraordinary disposal, such as pledging or transfer of ownership as security, shall not be permissible. If LATN's products are processed, mixed or combined with other materials, LATN shall acquire partownership of the resultant products commensurate with the value of LATN's products in relation to that of the other materials. In case of the sale of the products, the Purchaser hereby in advance assigns to LATN all and any claims arising therefrom to its customers up to the amount of LATN's claims and LATN hereby accepts this assignment. The Purchaser shall inform LATN without delay, if the products retained in LATN's ownership are seized and assist LATN in safeguarding rights of LATN: the Purchaser shall furthermore reimburse all costs incurred by LATN in this context, particularly those associated with action in opposition to execution
- 11. Force Majeure: Force Majeure affecting LATN or LATN's suppliers and impeding the performance of outstanding delivery obligations towards the Purchaser entitle LATN at LATN's own discretion to either suspend for the duration of the impediment and a reasonable start up period LATN's delivery obligations towards the Purchaser wholly or partially or withdraw wholly or partially from the sales contract, without the Purchaser acquiring any right of claims against LATN therefrom. In particular LATN is not obliged to reduce any quantities of products LATN may need for its own requirements.

If delivery is delayed for more than six weeks due to Force Majeure, the Purchaser shall be entitled to withdraw from the sales contract with regard to the part of the products affected by such delay.

Force Majeure shall include, but is not restricted to, the following: all catastrophes of nature, such as earthquakes, lightning, frost, fog, storms, floods; war, laws, official intervention, seizure, transport disturbances; import, export and transit prohibitions; international payment restrictions; failure of raw materials and energy; operational disturbances, such as mechanical breakdown, explosions, fires, strikes, sabotage and lockouts, as well as all incidents which could only be prevented at cost or with means which would be disproportionate for LATN.

- 12. Trademarks and proprietary rights: If LATN's products are marked with a trademark and/or company logo and the products are repacked, rewrapped, processed, mixed with other products etc. by the Purchaser, LATN's trademarks may subsequently only be used with LATN's prior written consent.
- **13. Consultation:** Consultation provided by LATN's staff shall not constitute any contractual relationship and shall not give rise to any

subsidiary obligations associated with the sales contract. Details and information provided with regard to the suitability and use of LATN's products shall not be binding and without obligation for LATN. To the extent permitted by law, LATN shall not assume any liability based on such consultations.

- **14. Statutory regulations:** The Purchaser shall be responsible for ensuring compliance with all relevant statutory and official regulations associated with the further use and/or resale of our products.
- **15. Partial invalidity:** If any of the provisions of these General Terms of Sale and Delivery prove or become invalid or ineffective, this shall not affect the validity of the remainder. The invalid or ineffective provisions shall be replaced by valid and effective provisions, which come as close as possible to the invalid or ineffective provision's from a legal and economic point of view.
- **16. Sanctions:** The Purchaser represents and warrants to LATN, on the date of this agreement, that the Purchaser:
- a) is not a person or entity that is named on any Sanctions List or directly or indirectly targeted under any Sanctions;
- b) is not violating any applicable Sanctions or Embargos;
- c) has not involved any persons or entity with reference to a) and b) with the negotiation of, entry into, or performance of this agreement. A Purchaser's breach of the obligations mentioned under this section shall give LATN the right to terminate the contract. The Purchaser shall be liable and indemnify LATN for any expenses and/or damages incurred by LATN due to Purchaser's breach of its obligations as stated in this Section.
- **17. Compliance:** The Purchaser represents and warrants to LATN: a) to comply with all applicable laws, statutes, regulations relating to Compliance topics like anti-bribery/anti-corruption and fair competition/antitrust;
- b) not to engage in any activity, practice or conduct which would constitute an offence under applicable law; and
- c) to conduct business with LATN in accordance with LATN's Ethics Policy for Business Partners which can be amended from time to time. Purchaser shall be liable and indemnify LATN for any expenses and/or damages incurred by LATN due to the breach of its obligations.
- **18. INCOTERMS:** Unless agreed otherwise in writing, the trade terms used in the sales contract shall be interpreted according to the INCOTERMS (issued by the International Chamber of Commerce in Paris) as last amended.
- **19. Place of performance:** Unless agreed otherwise in writing, place of performance for delivery and for payment shall be Linz, Austria.
- **20. Applicable law:** The sales contract shall be governed by Austrian law by exclusion of its rules for conflict of laws. The regulations of the United Nations Convention on Contracts for the International Sale of Products shall not apply.
- **21. Place of jurisdiction:** Place of jurisdiction shall be Linz, Austria. However, we reserve the right to file legal actions against the Purchaser at its statutory place of jurisdiction, at our discretion.
- 22. Data privacy: LATN and Purchaser shall, during the term of the Agreement comply with, and ensure that all representatives comply with, all applicable data privacy laws and regulations in connection with personal data and their performances under the Agreement. LATN and Purchaser agree in particular to comply with the following fundamental principles in relation to the processing of personal data: a) Personal data must be processed in a lawful, fair and transparent manner.
- b) Personal data must only be collected for specified, explicit and legitimate purposes and not be further processed in a way that is incompatible with those purposes.
- c) Personal data processed must be adequate, relevant and limited to what is necessary in relation to the purposes for which they are processed.
- d) Personal data must be accurate and kept up to date.
- e) Personal data must be kept in a form that makes it possible to identify data subjects for no longer than is necessary for the purposes of the processing.
- f) Appropriate security must be ensured in the processing of personal data, including protection against unauthorised or unlawful processing, and against accidental loss, destruction or damage, using appropriate technical or organisational measure.