



General Terms and Conditions of Sale  
of Jobcops GmbH  
Germany Group

## 1. SCOPE

All deliveries and services (hereinafter referred to collectively as „Deliveries“) of the companies of the Jobcops GmbH Deutschland Group and distribution partners („Seller“) are subject to deviating individual contractual agreements solely on the basis of these General Terms and Conditions of Sale („GTC“). They apply to entrepreneurs (Section 14 of the German Civil Code (BGB), legal entities under public law, and special funds under public law („Buyer“).

By accepting the delivery without objection, the Buyer agrees to the exclusive validity of these GTC for the respective delivery and all subsequent transactions, without us having to refer to them again in each individual case. In such a case, we will inform the Buyer immediately of any changes to our GTC. Deviating or supplementary purchasing conditions of the Buyer are only valid if they are accepted in writing by the Seller. These GTC also apply if the Seller carries out the delivery without reservation despite being aware of conflicting or deviating terms and conditions of the Buyer.

## 2. OFFER, CONCLUSION OF CONTRACT, INFORMATION, GUARANTEES

a) All offers made by the Seller are subject to change without notice. The Buyer's order for the goods shall only be deemed a binding contractual offer within 30 days of receipt of the non-binding offer.

b) Information regarding quality and durability shall only be deemed to be guarantees if expressly designated as such. The same applies to the assumption of a procurement risk.

c) The information contained in data sheets, brochures, and other informational materials serves only as a guideline and shall only become binding contractual content if the Seller has expressly agreed to this in writing.

d) The contract shall only be concluded when the Seller has declared acceptance by written order confirmation. Subsequent verbal agreements require written confirmation by the Seller.

## 3. EXECUTION OF DELIVERY

a) Delivery shall be ex works, unless otherwise agreed.

b) Unless otherwise agreed, the seller determines the shipping method and route. If you wish to pick up the products or arrange for them to be picked up, our prior consent is required. If you pick up the goods from us, we will load the truck. You are responsible for securing the load using your own equipment and at your own expense, in compliance with applicable regulations, as well as for unloading.

c) If freight-free delivery is agreed without the shipment being prepaid or the freight being deducted from the invoice, the buyer shall bear the freight costs. The invoice amount may be reduced accordingly. In this case, the freight rates valid on the date of invoice shall apply. Any increase in freight costs due to subsequent changes in the type of freight, the route of transport, the destination, small water, flood, or ice surcharges, or similar circumstances affecting the freight

costs shall be borne by the buyer, provided that the buyer caused the aforementioned additional costs or they are attributable to the buyer.

d) If goods stored by the Seller are held ready for the Buyer's disposal or sold for production without a shipping specification (so-called call-off items), the Buyer must accept them within four weeks of notification of completion.

## 4. TRANSFER OF RISK

If the goods are dispatched at the Buyer's request, the risk shall pass to the Buyer at the latest upon dispatch of the goods, even if the Seller has undertaken additional services such as loading, transport, or installation. If delivery is delayed due to circumstances for which the Buyer is responsible, the risk shall pass to the Buyer on the day of notification of readiness for delivery. Transport insurance shall only be taken out upon the Buyer's express instruction and at the Buyer's expense.

## 5. DELIVERY, DELIVERY TIME, PARTIAL AND EXCESS DELIVERIES

a) The Seller's written order confirmation shall determine the type and scope of delivery, unless the Buyer immediately objects to it in writing. The Seller is entitled to make partial deliveries, provided these are reasonable for the Buyer.

b) The delivery period will be agreed upon individually or specified by us upon acceptance of the order. The delivery period begins upon dispatch of the order confirmation, but not before all issues essential for the execution of the contract have been clarified. If the buyer requests changes after order acceptance that affect the production time, the delivery period only begins upon confirmation of the changes. In particular, the delivery period does not begin until the seller receives all necessary information or until the buyer provides evidence that they have opened a letter of credit or provided advance payment or security in accordance with the contract. If a delivery delay occurs due to delays or failures by third-party providers or sub-suppliers, the buyer will be informed immediately. In such a case, a reasonable grace period of at least four weeks will be granted to enable replacement delivery or other fulfillment of the delivery obligation.

c) The seller is entitled to make additional deliveries, provided that this is reasonable for the buyer, taking into account the seller's legitimate interests. The seller has a legitimate interest in circumstances related to the fulfillment of the contract that arise after the conclusion of the contract and were not caused by the seller in bad faith.

In this regard, particular consideration must be given to the Seller's production-related constraints. An excess delivery of up to 10% is considered customary in the industry and therefore reasonable, unless the Buyer can demonstrate special circumstances in the individual case that justify a different assessment. Deviating from the above general rule, excess deliveries are considered reasonable for smaller order sizes to the following extent: up to 500 units: 20%, up to 1,500 units: 15%. The actual quantity delivered will be invoiced.

d) The Seller is entitled to make short deliveries to the extent that this is reasonable for the Buyer, in particular due to production-related constraints on the Seller's part. The actual quantity delivered will be invoiced.

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e) If delivery is delayed due to circumstances for which the Buyer is responsible, the Seller may charge the storage costs incurred, starting one month after notification of readiness for delivery, but at least 0.5% of the invoice amount for each month. Further claims remain reserved; the buyer can prove that the seller has suffered no or significantly less damage as a result of the delay.

f) In the aforementioned case (clause 5.e)), the seller is also entitled, after the expiration of a reasonable grace period without result, to dispose of the goods in another way and to deliver to the buyer within a reasonably extended period.

#### 6. DEFECTS IN DELIVERY, BUYER'S OBLIGATIONS IN THE EVENT OF NOTIFICATION OF DEFECTS BY CUSTOMERS, REIMBURSEMENT OF EXPENSES, LIABILITY

a) The buyer's warranty claims presuppose that the buyer has properly fulfilled its statutory obligations to inspect and give notice of defects (§§ 377 et seq. of the German Commercial Code (HGB)). Irrespective of these obligations to inspect and give notice of defects, in the event of obvious defects or incompleteness of the goods, the seller must be notified of the complaint in writing immediately, but no later than within two weeks of the delivery's arrival at the destination, specifying the defect and the invoice number. Upon request from the seller, receipts, samples, packing slips, and/or the defective goods must be returned to the seller. In the event of water damage, this must be noted on the delivery note at the time of delivery. Claims by the buyer due to defects or incompleteness of the delivery are excluded if the buyer fails to comply with these obligations.

b) Should the goods be defective, the seller may, at its discretion, remedy the defects or provide a defect-free replacement as subsequent performance. Only if this has repeatedly failed or is unreasonable, and the defects are not merely insignificant, is the buyer entitled to withdraw from the contract or to a reduction in price in accordance with the statutory provisions. Section 478 of the German Civil Code (BGB) remains unaffected. The buyer is entitled to claims for damages in accordance with clause 6.f).

c) The buyer must immediately inform the seller of any notification of defects by his customer regarding the delivered items. If the buyer fails to comply with this obligation, he has no claims for defects against the seller, including no claim for reimbursement of expenses pursuant to Section 478 of the German Civil Code (BGB).

d) The buyer may only assert claims for compensation arising from the purchase of goods to be subsequently delivered from third parties or from the involvement of third parties for subsequent performance by way of recourse (Section 478 of the BGB) against the seller if the buyer has previously granted the seller a reasonable grace period for subsequent performance without success. In the event of recourse, the seller shall only bear the costs to the buyer for a period of 6 months from the date of delivery to the consumer.

The burden of proof that the defect did not already exist prior to the transfer of risk to the buyer rests with the seller if no more than 12 months have elapsed between this transfer of risk and the resale by the buyer.

e) The seller is liable without limitation under the Product Liability Act (Produkthaftungsgesetz), in cases of express assumption of a guarantee or procurement risk, as well as for intentional or grossly negligent breaches of duty. Likewise, the seller is liable without limitation for intentional or negligent injury to life, limb, or health. For property damage and financial losses caused by slight negligence, the seller is only liable in the event of a breach of essential contractual obligations (obligations whose fulfillment makes the proper execution of the contract possible in the first place and on whose compliance the contractual partner regularly relies and may rely), but limited to the damage typical for the contract and foreseeable at the time of conclusion of the contract.

f) Claims for compensation for damages of any kind resulting from improper handling, modification, assembly, and/or operation of the delivered items, or from incorrect advice or instructions provided by the buyer, are excluded unless the seller is responsible for them. Furthermore, the buyer bears full responsibility for the use of a design, trademark, or trade name appearing on the goods at the buyer's request.

g) If the buyer is entitled to claim damages instead of performance or to withdraw from the contract, the buyer must, at the seller's request, declare within a reasonable period of time whether and how they will exercise these rights. If the buyer fails to declare within the time limit or insists on performance, the buyer is only entitled to exercise these rights after the fruitless expiration of a further reasonable grace period.

h) Claims for defects expire 12 months from the transfer of risk. The same applies to defects of title. In the case of intentional or grossly negligent breaches of duty, breach of essential contractual obligations, claims arising from tort, lack of guaranteed characteristics, assumption of procurement risks, and injury to life, limb, or health, the statutory limitation periods apply. If the service is intended for a building and has caused its defectiveness, the warranty period is five years. Sections 438 (3), 479, and 634a (3) of the German Civil Code (BGB) remain unaffected.

i) Any liability for damages beyond that provided for in the preceding paragraphs of this Clause 6 is excluded – regardless of the legal nature of the asserted claim.

j) The above limitations of liability also apply, in terms of reason and amount, to the benefit of the Seller's legal representatives, employees, and other vicarious agents and/or assistants.

#### 7. FORCE MAJEURE

All cases of force majeure, strikes, lockouts, insufficient material or energy supplies, lack of transport options, and other similar events or causes for which the Seller is not responsible and which were not foreseeable shall release the Seller from the obligation to fulfill the contract for the duration and

extent of such impediments – but for a maximum of four weeks. This also applies if these circumstances occur at the Seller's suppliers. The Seller shall notify the Buyer of the start and end of such impediments as soon as possible.

Should the impediment persist after four weeks, the Buyer shall have the right to withdraw from the contract in accordance with the statutory provisions, Sections 346 et seq. of the German Civil Code (BGB).

## 8. PAYMENT TERMS, PRICES, DEFAULT

a) Unless otherwise agreed, prices are exclusive of statutory VAT and shipping costs.

b) The prices stated in the order confirmation issued by the Seller, plus statutory VAT, are generally binding at the time of delivery. After a period of at least three months from the conclusion of the contract and without delivery having taken place, the Seller may increase prices, taking into account the following changes in the cost structure related to the production of the goods, which are decisive for determining the price:

- Increase in raw material prices
- Increased production costs
- Significant increase in material or other
- manufacturing costs

The Seller must notify the Buyer of any price changes in writing two weeks in advance.

c) All VAT/GST applicable to the supply of goods or services to you will be calculated on the net price and, depending on the applicable payment rules in the respective country, will either be invoiced by Jobcops in addition to the price or collected by you yourself using the reverse charge mechanism. The applicable statutory VAT rate will apply. Jobcops will issue proper invoices that comply with applicable legal requirements regarding the content of invoices to ensure that you can deduct/receive the VAT/GST invoiced by Jobcops. If such mandatory content is missing, Jobcops will issue corrective invoices or other documents to supplement the invoice within one month of your written request. If VAT/GST was invoiced in error, a valid VAT/GST credit note or amendment invoice will be issued, and the VAT/GST amount will be adjusted accordingly. If the statutory VAT/GST was not invoiced, but it is determined that it should have been invoiced no later than by the expiry of the assessment period according to the German Fiscal Code (AO), or if the VAT/GST is classified by the responsible tax authority as due on the price, the VAT/GST due on this (net) price must be paid by the buyer upon presentation of a proper VAT/GST invoice. Any civil law limitation periods are waived in this respect. If the physical cross-border transport of goods is carried out or commissioned by the buyer and the delivery is carried out by Jobcops, the buyer must provide Jobcops with the legally required transport documents or export certificates within two weeks. Otherwise, Jobcops will subsequently collect the VAT amount from the buyer, which must be paid to Jobcops within two weeks of receipt of the invoice. If a deduction or withholding for or due to taxes is required by law from the Buyer, the amount to be paid by the Buyer to Jobcops shall be equal to the payment that would have been due had such

a tax deduction or withholding not been required.

d) All invoices are payable within 30 days of the invoice date without any deductions. The receipt of payment into the Seller's account shall be decisive for compliance with payment deadlines.

e) In the event of late payment, interest shall be charged at a rate of 9 percentage points per year above the applicable base interest rate (Section 247 of the German Civil Code). The Seller reserves the right to prove further damages caused by the delay.

f) The Seller is not obligated to fulfill the contract as long as the Buyer fails to fulfill its obligations under other contracts with the Seller as agreed, in particular by failing to pay invoices due.

g) If there are multiple claims, the Seller is entitled to offset payments made by the Buyer against its claims in the order of their due date. The debtor's right of determination pursuant to Section 366 Paragraph 1 of the German Civil Code (BGB) is excluded in this respect.

h) The buyer may only offset or withhold payment on account of claims that are undisputed or have been legally established.

i) After the expiration of a reasonable grace period without success, the Seller is entitled to only make outstanding deliveries against advance payment or to make them dependent on the provision of security if the Buyer is in default with agreed payment terms or if circumstances exist that, based on customary banking standards, give rise to doubts about the Buyer's solvency.

## 9. PERFORMANCE BY AFFILIATED COMPANIES

At the Seller's request, any of its contractual obligations may be fulfilled by another company of the Jobcops GmbH Deutschland Group, namely Jobcops GmbH, Fredeto GmbH iG, and GfBS Gesellschaft für Business Services mbH. The Buyer's legitimate interests must be duly considered. As long as the performance is equivalent, the relevant contractual obligations shall be deemed fulfilled.

## 10. RESERVATION OF TITLE

a) The delivered goods remain the property of the Seller until the purchase price and all other claims of the Seller against the Buyer have been paid in full. In the case of an ongoing invoice, the reserved title serves as security for the seller's outstanding balance. In the event of the buyer's breach of contract, in particular non-payment of the purchase price due, the seller is entitled to withdraw from the contract in accordance with the statutory provisions and demand the return of the goods based on the retention of title and withdrawal. If the buyer fails to pay the purchase price due, the seller may only assert these rights if the seller has previously unsuccessfully set the buyer a reasonable deadline for payment, or if such a deadline is unnecessary under the statutory provisions.

b) Any processing of the delivered goods by the buyer is

carried out for the seller as a manufacturer within the meaning of Section 950 of the German Civil Code (BGB), without thereby creating any obligation for the seller. If the reserved title is combined or inseparably blended with other items not belonging to the seller to form a single item, and if this item is to be considered the main item, the buyer hereby transfers to the seller proportional co-ownership to the extent that the main item belongs to the buyer. The buyer shall co-protect the property thus created free of charge for the seller.

c) Until the Seller withdraws from the contract in accordance with the above provision in 10. a), the Buyer is entitled to sell, further process, or transform the reserved goods within the scope of proper business management. The Buyer hereby assigns any claims arising from this to the Seller. If the Buyer sells the reserved goods together with other items not supplied by the Seller, the assignment shall only apply to the value of the respective sold reserved goods stated in the Seller's invoice. In the case of the resale of items in which the Seller has co-ownership shares according to clause 10. b), the assignment shall apply to the amount of these co-ownership shares. The assigned claims serve as security to the same extent as the reserved goods.

d) If the assigned claim is included in a current account, the Buyer hereby assigns to the Seller a balance from the current account corresponding to the amount of this claim. Until the Seller withdraws from the contract in accordance with the above provision in 10. a), the Buyer is entitled to collect the assigned claim through the Seller. At the Seller's request, the Buyer is obligated to notify its customers of the advance assignment and to provide the Seller with the information and documents necessary to assert the claim.

e) If the value of the securities existing for the Seller exceeds the Seller's claims by more than 10% in total, the Seller is obligated, at the Buyer's request, to release securities of the Seller's choice to that extent.

f) The Buyer is not entitled to other dispositions of the reserved goods (pledging, assignment by way of security) or to other assignments of the claims referred to in Section 10.

c). In the event of seizure or confiscation of the reserved goods, the buyer must point out that they are the property of the seller and notify the seller immediately.

The buyer is obligated to adequately insure the reserved goods against all usual risks, in particular against fire, burglary, and water hazards, at its own expense, and to treat them with care and store them properly.

#### 11. THIRD-PARTY PROPERTY RIGHTS, LITHOGRAPHS, ETC.

a) The buyer bears sole responsibility for observing copy-rights and other proprietary rights to the features of the goods specified exclusively by the buyer. In the event of claims for alleged infringement of third-party proprietary rights, the buyer shall indemnify the seller upon first request.

b) The buyer is obligated to disclose all reported proprietary rights to the seller. In the event of claims for alleged infrin-

gement of third-party proprietary rights that have not been reported to the seller, the buyer shall indemnify the seller upon first request.

c) The Buyer hereby grants the Seller a non-exclusive, royalty-free license (together with the right to sublicense to other companies in the Jobcops Group and our or their subcontractors) to copy, use, and modify the Intellectual Property Rights in the Buyer's Sample Materials (e.g., goods, specifications, designs, logos, trademarks, prints, artwork, instructions, or other information) to the extent necessary to enable the Seller to fulfill its obligations and deliver the Goods to the Buyer in accordance with the Contract. The Buyer represents and warrants to the Seller that the license to the Tangible Intellectual Property granted under this Contract does not infringe the Intellectual Property Rights of any third party.

d) Lithographs, printing plates, master copies, clichés, matrices, embossing plates, cutting tools and dies, printing cylinders, and the like remain the property of the Seller unless otherwise provided by the parties' agreements or circumstances. The Seller is obligated to retain third-party printing materials, manuscripts, and other items provided for a maximum of six months from the delivery of the last order produced with this agreement. After this period, the Seller may destroy the aforementioned items without prior notice.

#### 12. PLACE OF PERFORMANCE, JURISDICTION, ASSIGNMENT OF RIGHTS, APPLICABLE LAW

a) The place of performance for delivery and payment is agreed to be the location of the delivery plant.

b) For all disputes arising from the contractual relationship, if the Buyer is a merchant, a legal entity under public law, a special fund under public law, or has no general place of jurisdiction within Germany, the place of jurisdiction for all disputes arising from the contractual relationship shall be Berlin or the respective place of performance (Section 12. a)), at the Seller's discretion, including for bills of exchange, documentary evidence, and check proceedings. However, the Seller is also entitled to sue the Buyer at the court of his or her place of residence.

c) Any transfer of the Buyer's rights arising from the contractual relationship is only permitted with the Seller's prior written consent.

The law of the Federal Republic of Germany applicable to legal relationships between domestic contractual partners shall apply without exception; the application of the UN Convention on Contracts for the International Sale of Goods is hereby excluded.

#### 13. SPECIAL CONDITIONS FOR THE SALE OF CORRUGATED BOARD AND CORRUGATED BOARD PRODUCTS

a) Pricing: Unless otherwise agreed, prices are quoted „ex works“ plus statutory VAT. Expenses required to execute the order for templates, drafts, drawings, samples, punching tools, and printing plates are not included in the price and must be reimbursed by the buyer.



b) Dimensions: Unless otherwise agreed, the internal dimensions (length x width x height) apply to all corrugated cardboard packaging. The internal dimensions are specified in mm.

c) Warranty: The seller assumes no warranty or liability for industry-standard deviations in sizing, smoothness, lightfastness, and purity of paper, gluing, stitching, inks, and printing. Furthermore, the assessment of deviations customary in the industry or technically unavoidable deviations is based on the test catalogs for corrugated cardboard boxes published by the

VERBAND DER WELLPAPPENINDUSTRIE E.V., Hilpertstrasse 22, 64295 Darmstadt, Germany, and presented to the Buyer upon request, as well as the DIN standard for corrugated cardboard packaging, all in their currently valid versions.

The Seller maintains a pallet account for the Buyer for the pallets and cover plates owned by the Seller. This account provides information on the pallet inventory and any changes thereto. The Buyer will receive an extract of the pallet account upon request for reconciliation of the balance. The records in the account are maintained based on shipping documents. The Buyer must sign for each pallet received. For each delivery of palletized goods, the Buyer must return to the Seller the same number of equivalent pallets as received. Pallets not returned or returned damaged will be invoiced.

#### 14. SPECIAL CONDITIONS FOR PRINTED PRODUCTS

a) Sketches, drafts, sample typesetting, proofs, proof sheets, changes to supplied/transmitted data, and similar preparatory work initiated by the Buyer will be charged. The same applies to data transmissions (e.g., via ISDN).

b) The Seller shall retain the right of retention to the printing and stamping templates, manuscripts, raw materials, and other items supplied by the Buyer until all outstanding claims arising from the business relationship have been fully settled.

c) The Buyer must always immediately inspect the goods, as well as the preliminary and intermediate products sent for correction, for compliance with the contract. The risk of any defects shall pass to the Buyer upon declaration of readiness for printing/production, unless these are defects that only arose or could have been detected during the subsequent production process. The same applies to all other release declarations issued by the Buyer.

Minor deviations from the original cannot be objected to in color reproductions using any manufacturing process. The same applies to the comparison between other templates (e.g., digital proofs, proofs) and the final product.

e) Deliveries (including data storage media, transferred data) by the buyer or a third party commissioned by the buyer are not subject to any obligation to inspect the seller. This does not apply to data that is obviously unprocessable or unreadable. For data transfers, the buyer must always use the latest computer virus protection programs before sending them. Data backup is the sole responsibility of the buyer.

The seller is entitled to make a copy.

f) In addition, unless otherwise agreed, the commercial practices of the printing industry apply.

g) Products belonging to the buyer, in particular data and data storage media, will only be archived by the seller beyond the time of delivery of the final product upon express agreement and for a separate fee. Unless otherwise agreed, the buyer is responsible for securing appropriate insurance coverage.

h) The buyer is solely liable if the execution of his order infringes the rights of third parties, in particular copyrights. The buyer must indemnify the seller against all claims by third parties due to such infringement, unless the seller is responsible for the infringement.

