

General Terms and Conditions of Purchase

(Version of 11/2025)

1. Scope

Unless otherwise agreed in writing, these General Terms and Conditions of Purchase shall apply exclusively to this and all future purchase orders/contracts with the contractor/service provider/seller ("Contractor"). We shall not be bound by conflicting or additional terms and conditions of the Contractor, even if we have not expressly rejected them or have accepted delivery unconditionally.

2. Purchase Order/Contract; Offer

- 2.1 Any oral side agreements relating to the purchase order/contract must be made in writing.
- 2.2 In the event of good cause affecting any continuing obligation under the purchase order/contract or if insolvency proceedings have been commenced in relation to the Contractor's assets, and the Contractor has not yet performed or not yet fully performed the purchase order/contract, we shall be entitled to rescind the contract or, in the case of contracts with continuing obligations, terminate the contract without notice. Notwithstanding the foregoing, the Contractor remains obligated to return any assets belonging to us that are in its possession.
- 2.3 Quotes from the Contractor shall be free of charge; cost estimates will be paid only in accordance with a written agreement.

3. Correspondence

In all correspondence, the Contractor shall indicate the purchase order number, the date of the purchase order/contract and the material name and/or material number specified by us.

4. Quality Management / IT Security

- 4.1 The Contractor shall maintain a quality management system, for example pursuant to DIN ISO 9001 and/or DIN ISO 14001. We are entitled to review the Contractor's system by way of audits subject to coordination of the same with the Contractor. In relation to any purchase of energy-related services or goods, the audit shall to a certain extent be based on the energy-related performance of such services or goods.
- 4.2 The Contractor shall maintain an appropriate IT security management system, for example pursuant to DIN EN ISO/IEC 27001. Upon request, the Contractor will provide us with respective proof and appoint a responsible person who is in charge for the establishment and implementation of the system. The Contractor shall inform us immediately of any information security incidents concerning the contractual relationship between the Contractor and us.

5. Compliance, Anti-Corruption and Anti-Money Laundering Laws, Human Rights Obligations

- 5.1 We refer to the documents titled "Code of Conduct", "Policy Statement on Human Rights" and "ESHQE-Policy" which apply exclusively to the companies of the Evonik Industries Group and which are available at <http://www.evonik.com/sustainability>. We further refer to the "Code of Conduct for Suppliers" which sets out our expectations regarding corresponding standards for our business partners, including suppliers, and which is also available at <http://www.evonik.com/sustainability>. The Contractor shall implement, maintain and comply with equivalent standards (as demonstrated either by own standards and proceedings or adherence to industry standards) including by establishing, maintaining and documenting appropriate and effective systems.
- 5.2 The Contractor shall comply with the provisions on Combating Bribery, Bribe Solicitation and Extortion of the OECD Guidelines for Multinational Enterprises, and all anti-corruption laws and anti-money laundering laws that are applicable to the contractual relationship between the Contractor and us ("Anti-Corruption and Anti-Money Laundering Laws").
- 5.3 When fulfilling obligations in relation to our contractual relationship, Contractor shall comply with the Human Rights Obligations and shall procure its suppliers and/or service providers acting in connection with the fulfilment of Contractor's obligations to comply with the Human Rights Obligations and to ensure compliance with the Human Rights Obligations in their supply chains. "Human Rights Obligations" shall mean the obligation to end any violation and take steps to prevent any future violation of Human Rights or (insofar as applicable to goods to be delivered and/or any substances in such goods) Protected Environmental Rights and to prevent or minimise any risks of adverse impacts on Human Rights or Protected Environmental Rights. "Human Rights" shall include the internationally recognized human rights, understood at a minimum as those expressed in the International Bill of Human Rights and the Declaration on Fundamental Principles and Rights at Work of the International Labour Organization (ILO). "Protected Environmental Rights" shall include the rights according to the Minamata Convention on Mercury of 10 October 2013; to the Stockholm Convention of 23 May 2001 on Persistent Organic Pollutants in the version of Regulation (EU) No. 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants; and to the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and Their Disposal of 22 March 1989 and the Regulation (EC) No. 1013/2006 of the European Parliament and of the Council of 14 June 2006 on shipments of waste, all of the above as amended from time to time.
- 5.4 Furthermore, the Contractor agrees a) to instruct its officers and employees to comply with the Human Rights Obligations and b) to provide trainings to its officers and employees regarding compliance with the Human Rights Obligations on a regular basis.
- 5.5 The Contractor shall duly inform us upon detection of indications of any severe violation of a Human Rights Obligation in connection with our contractual relationship that occurs or is imminent in Contractor's own operations or its supply chain.
- 5.6 The Contractor shall immediately take any action required to end or minimize a discovered violation and take effective steps to prevent future similar violations of Human Rights Obligations. If a violation of Human Rights Obligations cannot be ended in the foreseeable future, Contractor, together with us, shall without undue delay develop and implement a corrective action plan to terminate the violation or mitigate its impacts.
- 5.7 Without prejudice to any other rights or remedies that may be available to us, we shall be entitled to terminate our contractual relationship for good cause with immediate effect if Contractor (a) does not end a severe violation of Human Rights Obligations and takes effective steps to prevent future similar violations (including the development and implementation of a corrective action plan) within a reasonable timeframe or (b) is in breach of any Anti-Corruption and Anti-Money Laundering Laws.

6. Compliance with Global Trade Regulations, Proof of Origin

- 6.1 The Contractor will and will cause its employees and its affiliated companies to fully comply with all Trade Control Laws. "Trade Control Laws" shall mean all applicable statutory and regulatory requirements related to export controls, economic sanctions, trade embargoes and boycotts. No goods including tangible and intangible items (in particular technologies and software), technical support or other services to be delivered by Contractor will be directly or indirectly shipped, transferred or performed, exported or re-exported to any country, entity or individual without the approvals required under Trade Control Laws by the desig-

nated national authority. Contractor shall not use for delivery/cargo a carrier/vessel owned, leased, chartered or operated by a sanctioned party or a party affiliated with or operating on behalf of a sanctioned party under Trade Control Laws. Prior to any transaction, including any export of goods, technical support or other services, that is made under or in any way related to our contractual relationship, Contractor shall check and hereby represents and warrants that (a) there will be no infringement of any Trade Control Laws by such transaction also considering the prohibitions of by-passing those Trade Control Laws and (b) the Contractor is not included in any of the restricted party lists maintained by the EU, UN, UK, US, or the Republic of Korea. For clarity, affiliated companies under this provision would refer to any entity that Controls, is Controlled by, or is under common Control with the entity specified. "Control" hereby means the possession, directly or indirectly, of the power to direct or cause the direction of the management and/or operating policies of the entity in respect of which the determination is being made, through the ownership of voting securities, contract or otherwise.

6.2 Without prejudice to any other rights or remedies that may be available to us, we shall be entitled to terminate our contractual relationship or any transaction that is made or in any way related to our contractual relationship for good cause with immediate effect if Contractor fails to comply with the obligations set forth in Section 6.1 above. In addition, Contractor shall indemnify us against, and hold us harmless from, any claims, damages, costs, expenses, liabilities, loss, claims or proceedings whatsoever arising out of, or in connection with, any breach by Contractor of its obligations set forth in Section 6.1 above.

6.3 The Contractor shall provide us with a notification of the non-preferential or preferential origin of the goods to be delivered within a period of fourteen (14) days as of our request for the same, using the form provided by us (Lieferantenerklärung-FT@evonik.com). Furthermore, the Contractor shall notify us immediately in writing of any changes to the non-preferential or preferential origin of the goods. For goods which can receive a preferential treatment in the importing country or for which proof of origin is required in the importing country owing to different local import regulations, the Contractor shall enclose the relevant proof of origin (e.g. Declaration of Origin on the Invoice) with the delivery in question.

7. Subcontractors

Subcontractors may only be engaged with our prior written consent. This consent shall only be withheld for objective reasons and such a reason includes, in particular, the failure to observe safety or technical requirements. The Contractor shall subject the subcontractors to the same obligations as those owed to us hereunder and furthermore shall ensure compliance with such obligations by its subcontractors.

8. Transport

8.1 The Contractor shall take note of the shipping address specified in the purchase order/contract. The transportation/shipping shall comply with the tariff, transportation and packaging regulations in respect of the applicable mode of transport, for example, railway, road transportation, shipping, air transportation, etc..

8.2 In addition to the shipping address, the purchase order information (namely, the purchase order number, purchase order date, place of delivery, the name of the recipient (if applicable) and the material name and/or material number specified by us) shall always be included in the transportation documentation. If subcontractors are appointed, they shall identify in all correspondence and freight documents the Contractor as their customer as well as the abovementioned purchase order information.

8.3 Load units from one (1) ton onwards shall be labelled with the unit load weight in a clearly visible and indelible manner.

8.4 The Contractor is entitled to provide partial delivery/performance only with our express approval.

9. Labelling, Product Information, K-REACH

9.1 Insofar as applicable to the goods to be delivered and/or any substances in such goods, any such goods shall be labelled in accordance with the relevant applicable legislation on classification, labelling and packaging of substances and mixtures, as amended from time to time.

9.2 The Contractor undertakes to provide us in good time in advance with all necessary product information, in particular in relation to composition and the life period, e.g. safety data sheets, information on processing, labelling regulations, assembly instructions, work safety measures etc., as well as any other product-related information required by applicable laws and regulations and also any changes to any of the foregoing.

9.3 Insofar as applicable to the goods to be delivered and/or any substances in such goods, the Contractor shall ensure compliance with Act on Registration, Evaluation, Authorisation and Restriction of Chemical Substances ("K REACH").

9.4 The Contractor shall ensure that the goods to be delivered shall not contain any gold, tin, tantalum, tungsten or combinations of the abovementioned materials originating from the Democratic Republic of Congo or its neighbouring states. The Contractor shall, upon our request, provide us with information on the origin of the abovementioned materials and/or combinations of the same.

10. Delay

10.1 The date of delivery/performance specified by us in the purchase order/contract is binding. The Contractor shall inform us without undue delay and in writing in the event it appears that it may not be able to perform its obligations within the agreed time period. In the event of delay, we shall be entitled. Notwithstanding the foregoing, the right to claim damages pursuant to this provision shall not preclude us from additionally claiming any pre-agreed contractual fee in respect of delayed delivery, provided that such damages and claims are permissible under the governing law

10.2 The Contractor may claim in its defence that documents or information required from us have not been provided only if it has not received such documents or information within a reasonable period despite having sent us a reminder.

10.3 Any pre-agreed contractual fee for delayed delivery shall not be enforceable if we accept the goods without expressly reserving our right to such fee at the time of acceptance.

11. Performance Certificates and Acceptance

Any performance certificates to be provided for under the contract as well as the acceptance of the goods or services shall be free of charge and recorded by both parties in writing.

12. Inspection and Determination of Conformity

Without prejudice to any other rights or remedies available to us, in the event of any discrepancy concerning the weight, volume, or quality of the goods delivered or the standard of services rendered, the results of our inspection conducted upon receipt of the goods or completion of the services shall be deemed conclusive and binding.

Such determination shall prevail unless the Contractor provides verifiable evidence that the weight, volume, or service standard determined at the time of transfer of risk was accurate and in accordance with generally accepted industry practices or measurement standards.

13. Invoices and Payments; Change of bank accounts

- 13.1 Invoices shall comply with the applicable statutory requirements. The invoice shall include the purchase order number. Statutory sales tax shall be shown separately on the invoice. Invoices shall be sent separately to the invoice address stated on the purchase order/contract.
- 13.2 The payment period shall commence upon the later of (i) delivery of the goods at their destination (as set out in the shipping address) or the provision of services or acceptance of the work; and (ii) receipt of invoice at the invoice address stated in the purchase order/contract. Payment shall not constitute acceptance of goods or services. In accordance with applicable tax laws, we reserve the right to withhold any taxes incurred in relation to purchase orders or contracts for construction services.
- 13.3 The Contractor shall notify us in writing of any intended changes to its bank accounts with a notice period of three months via the known contacts. We reserve the right to verify the plausibility and validity of a new bank account by means of our own process and to instruct payments on a new bank account only after appropriate verification. Delays in payment processing resulting from such verification of the new bank account of the Contractor are the sole responsibility of the Contractor and do not justify any delay in this respect.

14. Notification of Defects

We will perform an inspection of the incoming goods only for the purpose of identifying obvious external (transportation) damage and obvious external deviations in terms of identity and quantity. We will send notification of such defects without undue delay after delivery has been made. In all other cases, we will send notification of defects as soon as these have been identified during our normal course of business.

15. Claims for Defects, Liability of Contractor, Statute of Limitations

- 15.1 The Contractor warrants that the goods delivered and the services provided comply with the individually guaranteed characteristics and the contractually agreed quality, are suitable for the contractually required use, that its value or fitness for the contractually required purpose is not adversely affected, that it is state of the art as well as that it complies with the current statutory and regulatory rules and regulations.
- 15.2 If the delivery of the goods/performance of the service does not comply with Section 15.1 above or is defective in any other way, we may at our option demand, in particular, in addition to any of our other statutory rights, the prompt and free of charge replacement of defective goods or rectification of the defects. In particular, the Contractor shall also compensate us in such case for all costs and expenses incurred directly or indirectly by us in connection with the replacement or rectification. In urgent cases, or if the Contractor is in default of his replacement/rectification obligations, we are entitled to promptly remedy the defect ourselves or through a third party at the Contractor's expense. If the Contractor has given a guarantee for the quality or durability of the delivery/service, notwithstanding the above, we may also assert our rights under the guarantee.
- 15.3 The Contractor shall be liable for legal defects in accordance with statutory regulations; in particular, it shall ensure that the delivery of the goods/performance of the services or its contractually agreed use does not infringe third-party patents or other intellectual property rights in the agreed country of delivery/performance. If a claim is asserted against us as a result of such infringement, the Contractor shall, at our first written request, release us and hold us harmless from all claims (including all legal costs) that we incur as a result of or in connection with such third-party claims. We may not enter into any agreement with the third party which adversely affects the Contractor without the Contractor's consent.
- 15.4 In all other respects, the Contractor's liability shall be determined by the statutory provisions. Upon our first request, the Contractor shall release us and hold us harmless from third-party claims for compensation if the defect causing the liability claim is caused by and is the responsibility of the Contractor or its suppliers.
- 15.5 Notwithstanding any Contractor's intellectual property rights, we or third parties commissioned by us shall have the right to service and repair the delivered goods.
- 15.6 The statutory and/or contractually agreed claims and rights relating to defects and defects in title will become statute-barred in accordance with statutory regulations.
- 15.7 Apart from the suspension of limitation period provided for by law, the limitation period for claims and rights relating to defects shall also be suspended during the period of time from the notification of a defect until the said defect has been remedied. The period of limitation will begin anew for deliveries of goods or performances of services that are redelivered/re-performed in full or in part and for deliveries and performances that have been replaced or rectified.

16. Insurance

- 16.1 The Contractor shall maintain all required insurances including but not limited to General liability insurance, Worker's compensation insurance, product liability insurance, professional indemnity insurance, construction all risk insurance etc on terms customary to the industry but in any event with a minimum coverage as prescribed under the applicable governing law, for the duration of the contract, including the guarantee and warranty period. The Contractor shall provide documentation of its insurance coverage upon request; lower levels of coverage may be agreed with us on a case by case basis.
- 16.2 We shall maintain transportation insurance for all shipments directly delivered to us (for examples, deliveries under sales contracts, contracts for work and materials, maintenance contracts and customised products, but excluding the delivery of materials for use by the Contractor on our site). Any premiums for such indemnity insurance or other self-insurance will be borne by the Contractor.

17. Information

All information, including drawings and other materials which we require for assembling, operating, servicing, or repairing the goods or services delivered to us, shall be provided to us by the Contractor in a timely manner, without us having to request for it and without charge..

18. Entering the Plant/Site

When entering our plant site/construction site, the safety instructions of our personnel shall be complied with. Further, the Contractor shall familiarize itself and comply with the respective site regulations (for example, safety regulations).

19. Liability

Regardless of the legal basis, we, our legal representatives, and our employees will be liable only for gross negligence, intent, or breach of a fundamental obligation essential for the fulfilment of the purpose of the contract. In the event of negligent breaches, other than grossly negligent breaches, of such fundamental obligations, our liability shall be limited to compensation for foreseeable

ble damage that is typical for such a contract. This will not apply if we are mandatorily liable for injury to life, limb, damage to personal property under the applicable governing law.

20. Right of Group Set-off

20.1 Receivables that we and companies affiliated with us may have against the Contractor shall inure to all companies of our group as joint and several creditors. These receivables may therefore be set off against the Contractor's claims against any company in our group. The same shall apply for rights of retention or other defences and exceptions.

20.2 The Contractor shall not object to our determination of which receivable is to be set off in the event of several outstanding receivables.

21. Waste Disposal

To the extent that the Contractor's delivery of goods/performance of services generates waste as defined under applicable waste management laws, it shall recycle or remove such waste, subject to any written agreement to the contrary, at its own expense and in accordance with such waste management laws. Title to, risk in, and the responsibility for the waste under the waste management laws shall pass to the Contractor upon the generation of waste.

22. Confidentiality and Data Protection

The Contractor undertakes to keep confidential any information, knowledge and materials, for example, technical and other data, personal data, measured values, techniques, business experience, business secrets, know-how, drawings and other documentation (hereinafter known as "INFORMATION") disclosed by us or in any other way received from us or any company affiliated with us, not to disclose such INFORMATION to third parties and use it for the purpose of executing the respective purchase order/contract only. The Contractor undertakes to return all INFORMATION delivered to him in a tangible form such as documents, samples, specimens, or the like without undue delay upon our request and without retaining any copies or notes. Further, it shall delete its own notes, compilations and evaluations containing INFORMATION without undue delay upon our request and shall confirm this to us in writing. We retain ownership and copyright to all INFORMATION.

The Contractor shall comply with all applicable data protection laws and regulations. The Contractor shall inform its employees of the applicable data protection laws and policies and impose confidentiality obligations on them. At our request, the Contractor shall provide us with the relevant statements of compliance.

23. Planning documents

Any drawings or drafts etc. prepared by the Contractor pursuant to our requests shall become our property without us being additionally charged for it, regardless of whether they remain in the possession of the Contractor. Any statements made by the Contractor to the contrary or otherwise not in compliance with the aforesaid, for example, printed on the documents handed over to us, shall not be binding.

24. Advertising Materials

The Contractor may refer to the business relationship existing between us in his informational and advertising materials only with our express prior written consent.

25. Prohibition of Assignment

Assignments by the Contractor, are prohibited; any exceptions will become effective only upon our prior written consent.

26. Trade Terms

Insofar as any trade terms have been agreed pursuant to the International Commercial Terms (INCOTERMS®), they shall be interpreted and apply in accordance with INCOTERMS® 2020.

27. Place of Jurisdiction and Applicable Law

27.1 The exclusive place of jurisdiction shall be the location of our registered office. We are entitled, however, to commence proceedings before any court having jurisdiction over the Contractor's registered office.

27.2 The contract and the legal relationship between the Contractor and us shall be governed by the laws of Republic of Korea with the exclusion of its conflict of laws principles. The United Nations Convention on Contracts and the International Sale of Goods (CISG) of April 11, 1980 shall not apply.