

## GENERAL TERMS AND CONDITIONS OF SALE

**1. SCOPE:** Save as otherwise explicitly agreed in writing with Puratos, all sales by Puratos are subject to these General Terms and Conditions only. General terms and conditions that are provided by the Customer cannot be regarded as agreed, whether explicitly or implicitly, by Puratos. Deviations from these General Terms and Conditions require explicit prior written agreement from Puratos. It shall be assumed, upon acceptance of Puratos' offer by the Customer, that these General Terms and Conditions have been approved irrevocably by the Customer and that it has had reasonable opportunity to take note of these General Terms and Conditions.

**2. PRICE:** Prices are ExWorks (Incoterms 2010) the Puratos premises and exclusive of VAT and any other taxes, levies and similar amounts payable by the Customer. Each price shall be agreed with Puratos but may be unilaterally changed by Puratos for any new orders from the Customer, due to (i) increases in the prices of raw materials and other costs of production and sale or (ii) changes in the applicable legislation, regulations, taxes, customs duties or other similar levies on the product that would lead to a price increase.

**3. DELIVERY:** Delivery shall take place ExWorks (Incoterms 2010). Unless expressly agreed otherwise, delivery dates are indicative and failure by Puratos to meet the delivery date shall not entitle the Customer to any compensation of damages or to cancel the respective order. Puratos shall however take all reasonable efforts to meet the delivery date.

**4. TRANSPORT:** Transport charges, insurance costs and all other costs related to the transportation, import and export of the products shall be borne by the Customer. The Customer shall collect the products on the agreed date. If the Customer fails to collect the products on the agreed date, Puratos may charge storage costs. Upon request of the Customer, Puratos may arrange transportation of the products. In the latter case, all associated costs shall be payable by the Customer and the Customer shall be liable for any risk related to the transportation, import and export (if any) of the products.

**5. PAYMENT:** Invoices are payable in TWD, on the bank account indicated by Puratos on the offer. The invoice shall be deemed to have been irrevocably accepted if Puratos does not receive a written complaint from the Customer within forty-eight (48) hours of the Customer receiving the invoice. In case of late payment, with effect from the due date until full payment of the invoice, the open and due amounts shall by operation of law and without prior notice, be subject to interest equal to the higher of (i) the rate of interest applied by the Bank of Taiwan for main refinancing operations plus 8%, subject to a minimum of 12% annually and (ii) the interest rate which is applicable in accordance with the applicable law. In addition, a lump sum compensation amounting to 10% of the open and due amount shall be due plus the cost of legal proceedings where applicable. In addition, (i) Puratos is entitled to terminate any pending purchase orders, (ii) all invoices issued to this Customer become immediately payable and (iii) any agreed payment term (if any) expires and all future sales are subject to payment prior to delivery. The aforementioned points (i) until and including (iii) also apply if Puratos determines or has sound reasons to believe that the Customer may have credit issues, if the Customer enters into any kind of situation of *concurso creditorum*,

makes any voluntary arrangement with its creditors or becomes subject to an administrative order, enters liquidation, ceases or threatens to cease to carry on business, a mortgagor forecloses on any of its assets, or a receiver is appointed for any of its property or assets.

**6. CANCELLATION:** Without prejudice to the provisions on payment above, Puratos is entitled to forthwith cancel all or part of the confirmed purchase orders and any pending orders, without any court intervention, without any right of compensation for the Customer, subject to sending a registered letter in that respect to the Customer in any of the following cases :

- a) if the Customer seriously breaches any of its obligations towards Puratos, such as, without being limited thereto, its obligation to timely pay its invoices, provide sufficient securities/guarantees (if any), obligation to accept delivery of the products, does not purchase the agreed volumes.
- b) if Puratos determines or has sound reasons to believe that the Customer may have credit issues, if the Customer enters into any kind of situation of *concursum creditorum*, makes any voluntary arrangement with its creditors or becomes subject to an administrative order, enters liquidation, ceases or threatens to cease to carry on business, a mortgagor forecloses on any of its assets, or a receiver is appointed for any of its property or assets;
- c) if the Customer notifies Puratos that it shall not/cannot comply with its obligations towards Puratos.
- d) in case of any other breach of any of its obligations and if the Customer does not remedy such breach within a reasonable period of 15 (fifteen) days following a notice of default in that respect from Puratos.

In case of cancellation, Puratos is entitled to a lump sum compensation equal to (i) 100% of the price of the tailor-made products, (ii) 50% of the price of standard products of the cancelled order(s) and (iii) 100% of the price of the raw materials that Puratos purchased to produce agreed volumes that Puratos cannot reasonably use in its production. More specifically for back-to-back contracts, Puratos is moreover entitled to claim the cancellation fees for pre-ordered raw materials, the cost of raw material devaluation and any additional charges and penalties that Puratos incurs.

Any of the abovementioned lump sum compensation are irrespective of Puratos' right to claim higher compensation should Puratos prove that the actual damages it incurs as a result of the actions/omissions of the Customer are higher.

**7. WARRANTY - COMPLAINTS:** Puratos guarantees the quality of its products during the shelf life of the products, provided that the products are transported and stored under normal conditions and used in accordance with the user instructions. Puratos does not guarantee any intended use of the Customer. The Customer is obliged to inspect the products on delivery thereof. Any non-conformities need to be reported in writing to Puratos and be supported with objective documentary evidence, (i) within 2 business days after delivery of the product with respect to visible defects (including a shortage/default in delivery); or (ii) within 10 business days as from the Customer becoming aware of a defect when it concerns a hidden defect. Complaints regarding weight or visible defects shall only be valid if also stated on the CMR consignment note and the delivery note. In any case, any products rejected by the Customer shall be stored correctly and the Customer shall demonstrate due care and diligence in adopting all necessary damage-limiting

measures. Complaints shall be handled according to Puratos' complaints procedure. Puratos shall, at its sole discretion, cure the defect or replace the products at its own cost and expense, unless if and to the extent the Customer is liable for the non-conformity. The Customer shall not be entitled to any other form of compensation. The Customer shall under no circumstances be entitled to withhold payment in part or in full in the event of a dispute, whatever the reason may be. Puratos shall only be liable for any costs related to recall or withdrawal of the products if Puratos is obliged under applicable law, to recall or withdraw its products from the market.

**8. OWNERSHIP AND RISK:** Ownership of the products shall only be transferred to the Customer on full payment of the price thereof. Puratos reserves the right to reclaim the products or the price thereof if the products have been processed in the meantime, where necessary as long as the products are not paid in full. All risk for damage to and loss of the products shall be transferred to the Customer upon the moment the products are no longer under Puratos' control.

**9. INTELLECTUAL PROPERTY RIGHTS:** Puratos is and shall remain the sole owner of all intellectual property rights in its products, such as but not limited to trade secrets, patents and knowhow, formulas, recipes and all other information, data and knowhow related to its business. The disclosure of information to the Customer, such as but not limited to data related to Puratos' products and production process, shall under no circumstances imply the transfer of ownership or license to use any of the intellectual property rights of Puratos to the Customer. Without prejudice to the Customer's background intellectual property rights, any intellectual property rights in any development, improvement, innovation or other creation by Puratos, either for itself, on request of the Customer, or based on the Customer's information, shall always be exclusively owned by Puratos without any right for the Customer therein.

**10. LIABILITY:** To the extent permitted by applicable law, Puratos shall not have any liability of any kind for any punitive, special, indirect or consequential loss or damages under or as a result of the supply of products to the Customer and loss of profit, loss of revenue, loss of business opportunities, damages or harm to reputation, goodwill or interests shall always be excluded from Puratos' liability.

**11. PURCHASE OBLIGATION:** The Customer is obliged to purchase any volume of products that the Customer committed to purchase.

**12. GUARANTEE:** Puratos is entitled to demand a guarantee covering all costs related to the supply of tailor-made products by Puratos to the Customer.

**13. FORCE MAJEURE:** Puratos shall be excused from its obligations if it is prevented due to an event of force majeure which shall be interpreted under Belgian law. If such event of force majeure exceeds six months, either party shall have the option to immediately terminate the pending purchase order without any obligation to pay damages or compensation. Any event of hardship being an unforeseen event that fundamentally alters the equilibrium between Puratos and the Customer resulting in an excessive burden being placed on one of them involved, is explicitly excluded from the events of force majeure.

**14. COMPLIANCE WITH LAW :** Puratos shall comply with all applicable laws and regulations applicable in the country of production and in the country of sale of the products.

**15. APPLICABLE LAW:** These General Terms and Conditions shall be governed by Taiwanese law. In the event of any dispute, the competent courts shall be the courts from the place where Puratos has its registered office.

**16. WAIVER :** No waiver shall be effective unless given in writing and signed by a duly authorized representative of the party giving the waiver. Any waiver shall not preclude the further exercise of any such rights.

**17. Severability :** If any provision of these terms and conditions is held by any court or other competent authority to be illegal, invalid or unenforceable, in whole or in part, under any applicable law, the legality, validity or enforceability of the remainder of these terms and conditions shall not be affected and the invalidated provision shall be replaced by a valid provision that reflects as much as legally possible the intention of the original invalidated provision.

**18. Entire agreement :** These terms and conditions constitute the entire understanding between Puratos and the Customer related to the subject matter hereof. No other terms and conditions, whenever provided or disclosed to the Customer or Puratos, shall apply.

## 一般銷售條款與條件

### 第1條 適用範圍

除另經 Puratos 以書面明確同意，Puratos 之所有銷售交易均僅適用本一般條款與條件。客戶所提供之任何一般條款與條件，無論明示或默示，均不視為已為 Puratos 所接受。對於本一般條款與條件之任何偏離變更，均須取得 Puratos 之事前書面明確同意。當客戶接受 Puratos 之報價時，即視為客戶已不可撤回地同意本一般條款與條件，且已獲得合理機會閱覽及了解本一般條款與條件。

### 第2條 價格

產品價格以 Puratos 工廠交貨價 Ex Works (依 Incoterms 2010) 為基礎計算，且不含增值稅及任何其他應由客戶負擔之稅金、費用或類似款項。所有價格均需與 Puratos 商議確定，但 Puratos 有權基於後述原因單方面變更關於客戶新訂單的價格：(i) 原材料及其他生產和銷售成本價格上漲；或 (ii) 所適用法律、法規、稅收、關稅或其他類似費用發生變化，導致產品價格上漲。

### 第3條 交付

產品之交付條件為 Ex Works (依 Incoterms 2010)。除另經 Puratos 以書面明確同意，交貨日期僅為預估日期。若 Puratos 未能於交貨日期交貨，客戶不得因此主張任何損害賠償或取消相關訂單。但 Puratos 應盡一切合理努力以落實預定之交貨日期。

### 第4條 運輸

運輸費、保險費及其他與產品運輸、倉儲、進出口有關之所有費用均由客戶承擔。客戶應在約定日期與地點提領產品。如客戶未能在約定日期與地點提領產品，Puratos 有權收取倉儲費及因此產生之其他費用。應客戶要求，Puratos 可安排產品運輸。在此情況下，所有相關費用由客戶承擔，且客戶須承擔與產品運輸、倉儲、進出口 (如有) 相關之任何風險。

### 第5條 付款條款

發票應以新台幣 (TWD) 支付，並匯入 Puratos 於報價單指定之銀行帳戶。若 Puratos 於客戶收到發票後四十八 (48) 小時內未收到客戶提出之書面異議，視為客戶已不可撤回地接受該發票。

如逾期付款，自到期日起至發票全額清償為止，未付之到期款項依法且無須事先通知即應加計利息，利率為下列兩者中較高者：(i) 台灣銀行主要再融資操作利率加計 8%，年利率上限不得超過 16%；或 (ii) 依適用法律所適用之利率。

此外，客戶尚應支付相當於未付到期金額 10% 之定額違約金，並負擔必要之法律程序費用。

此外，(i) Puratos 並得終止任何尚在進行中之採購訂單，(ii) 所有已開立予客戶之發票立即到期應付；(iii) 任何已約定之付款期限（如有）立刻失效，且未來所有交易均須於交貨前付清。

上述第 (i) 至 (iii) 項規定亦適用於以下情形：若 Puratos 判斷或有充分理由認為客戶可能存在信用問題，或客戶進入任何形式之債權人集體清償程序、與其債權人達成任何自願性處置、受到行政命令處分、進入清算程序、停止或有停止營業之虞、其任何資產遭抵押權人強制執行，或其任何財產或資產被指定接管人管理。

#### 第6條 訂單取消

在不影響前述付款規定之前提下，如發生以下任一情形，Puratos 有權以掛號信通知客戶後，無須經法院介入，立即取消全部或部分已確認之採購訂單及任何尚未履行之訂單，且無須對客戶負擔任何賠償責任：

- a) 若客戶嚴重違反其對 Puratos 之任何義務，包括但不限於：準時支付發票款項之義務、提供足夠擔保/保證（如有）之義務、接受產品交付之義務，或未依約定數量採購；
- b) 若 Puratos 判斷或有合理理由相信客戶可能存在信用問題，或客戶進入任何形式之債權人集體清償程序、與債權人達成任何自願處置、受到行政命令、進入清算程序、停止或表示停止營業、其資產遭抵押權人強制執行，或其任何財產或資產被指定接管人管理；
- c) 若客戶通知 Puratos 表示其將不/無法履行對 Puratos 之義務；
- d) 若客戶違反其他任何義務，經 Puratos 就該違約發出催告通知後十五（15）日之合理期間內未予以改善。

如訂單被取消，Puratos 有權請求金額相當於以下之定額補償：

- (i) 客製化產品價格之 100%；(ii) 被取消訂單之標準產品價格之 50%；及
- (iii) Puratos 為生產約定數量而已採購且無法合理用於其他生產之原材料價格之 100%。

對於背對背契約，Puratos 並有權請求已預訂原材料之取消費用、原材料價值減損成本及 Puratos 因此產生之任何額外費用與罰款。

上述任何定額補償金之約定，均不影響 Puratos 請求更高賠償金之權利，只要 Puratos 能證明其因客戶的行為/不作為而遭受更高額之實際損失。

#### 第7條 保固與申訴

在產品保存期限內，如產品於正常條件下運輸與儲存並依使用說明使用，Puratos 保證其產品品質。Puratos 不對客戶之任何預定用途提供任何保證。客戶有義務於產品交付時即對產品進行檢查。如產品有任何不符約定之情形，客戶均須以書面形式通知 Puratos，並附具客觀證明文件：(i) 可見瑕疵（包括數量短缺或交付錯誤）應於交貨後二個工作日內提出；(ii) 隱藏瑕疵應於客戶發現後十個工作日內提出。關於重量或可見瑕疵之申訴，須同時記載於 CMR 運送單及送貨單上始為有效。不論在何種情形，客戶應妥善保存拒收之產品，並盡適當注意義務採取必要措施以減少損害。申訴應依 Puratos 之申訴處理程序辦理。Puratos 有權自行裁量決定，自行負擔費用修補瑕疵或更換產品，但若客戶對該不符合情形負有責任之情形，則不在此限。客戶不得請求其他形式之補償。發生爭議時，無論原因為何，客戶不得部分或全部拒付款項。Puratos 僅於依適用法律有義務將產品自市場召回或下架時，Puratos 方就與該等召回或下架相關之費用負責。

#### 第8條 所有權與風險移轉

產品所有權僅於客戶支付全額價款後始移轉予客戶。在產品尚未全額付款的情況下，Puratos 保留取回產品或請求支付其價款之權利，如產品在此期間已被加工處理，Puratos 於必要時仍得收回該等產品或其價款。產品之毀損或滅失風險，於產品不再處於 Puratos 控制時即移轉予客戶。

#### 第9條 智慧財產權

Puratos 為且將持續為其產品所有智慧財產權之唯一所有人，包括但不限於營業秘密、專利、技術知識、配方、食譜及所有其他與其業務相關之資訊、數據與技術知識。向客戶揭露之資訊，包括但不限於與 Puratos 產品及生產流程相關之資料數據，在任何情況下均不構成 Puratos 將任何智慧財產權之所有權轉讓或將智慧財產權授權予客戶；客戶僅得在執行與 Puratos 交易之必須範圍內使用該等資訊。在不損及客戶原有智慧財產權之前提下，Puratos 為自身、應客

戶要求或基於客戶提供的資訊而進行的任何開發、改進、創新或其他創作所生之任何智慧財產權，均始終歸 Puratos 獨家所有，客戶對此不享有任何權利。

#### 第10條 責任限制

在適用法律允許之範圍內，Puratos 對於因向客戶供應產品而產生或與之相關之任何懲罰性、特殊性、間接性或衍生性損失或損害不負任何責任，且利潤損失、收益損失、商業機會之損失、商譽形象或利益之損害均始終不包括在 Puratos 之責任範圍內；無論在任何情況下，Puratos 對客戶所負之責任均不得超過 Puratos 就爭議訂單實際可向客戶收取之款項金額。

#### 第11條 購買義務

客戶有應依其承諾之產品採購量履行購買義務。

#### 第12條 保證

Puratos 有權要求客戶提供足以涵蓋 Puratos 向客戶供應客製化產品所生相關費用之擔保。

#### 第13條 不可抗力

若因不可抗力事件（「不可抗力」事件指任何超出一方合理控制範圍之事件或情事，包括但不限於天災、戰爭、恐怖主義、罷工、勞資糾紛、政府行為、流行病或其他妨礙或嚴重阻礙一方履行義務的事件）導致 Puratos 無法履行其義務，Puratos 得免除履約責任。若對於不可抗力事件有任何爭議，應適用台灣地區法律進行解釋。若該不可抗力事件持續超過六個月，任何一方均有權立即終止進行中之採購訂單，且無需承擔任何損害賠償或補償責任。若有任何不可預見之履約困難情事，導致 Puratos 與客戶間關係發生根本性改變，並造成其中一方過重負擔者，均明確排除在不可抗力事件之外。

#### 第14條 法令遵循

Puratos 應遵守產品生產國及其銷售產品之國家所應適用之法律及法規，但不包括客戶嗣後可能再行分銷或再出售之國家。

#### 第15條 準據法

本條款以台灣法律為準據法。如有任何爭議，以台灣台北地方法院為第一審管轄法院。

#### 第16條 權利拋棄

任何權利之放棄，非經放棄方之正式授權代表以書面簽署，均不生效。任何權利放棄均不妨礙該等權利之任何後續行使。

#### 第17條 可分割性

如本條款中之任何條款，無論為全部或一部，依任何適用之法律，經法院或主管機關認定違法、無效或不可執行，本條款其餘條款之合法性、有效性與可執行性不受影響，且該無效之條款應以一項有效條款予以取代，並在法律容許之最大範圍內反映原被認定無效條款之意旨。

#### 第18條 完整合意

本條款構成Puratos與客戶間就本條款所涉標的達成之全部完整合意。其他任何時候向客戶或Puratos所提供或揭露之其他條款，除經Puratos另有書面明確同意外，均不適用。