

## PPC Insulators General Terms and Conditions of Sale and Delivery PPC GTC/GOODS (2026-6 Standard)

Date: June, 2026

For: PPC Affiliates sale and delivery of tangible movable items (goods) and/or services.

Definitions: "PPC GTC/Goods": The present PPC General Terms and Conditions for Sale and Delivery of Goods (2015-1 Standard).

"PPC": PPC Austria Holding GmbH, PPC Insulators Austria GmbH and Affiliates

"Affiliate": Any entity, whether incorporated or not, which presently or in the future, directly, or indirectly owns, is owned by, or is under common ownership with, by virtue of a controlling interest of 50% or more of the voting rights or the capital of PPC Austria Holding GmbH and/or PPC Insulators Austria GmbH.

"Buyer": The person or legal entity with whom the PPC enters into a business relationship.

### § 1 Scope

1.1. By ordering goods from PPC, Buyer is determined to have accepted the "GTC": PPC GTC/Goods apply to all deliveries of goods and, mutatis mutandis, the rendering of services of PPC equally to the extent that the parties to the agreement have not agreed other terms and conditions expressly and in writing. Terms and Conditions of Purchase used by the contract partner (hereinafter referred to as the "Buyer") are only applicable insofar as they do not contradict this General Terms of Sale and Delivery of PPC and/or if they are acknowledged by PPC expressly and in writing before orders are placed.

1.2. No contract actions taken by PPC or course of dealing shall be interpreted as an agreement to changes, amendments and/or supplements to this PPC GTC/Goods.

1.3. The language of the contractual relationship is acknowledged as English and is valid for all Affiliates

1.4. Any deviations, additions and/or modifications of this PPC GTC/Goods need to be agreed in written form for the particular contract, also if not expressly stated in this PPC GTC/Goods. Failing to reply by PPC shall not be deemed as approval.

### § 2 PPC Offers and Buyer Orders

2.1. PPC offers are non-binding unless expressly stated in writing. Any quotes, offers or purchase orders by Buyer shall not be considered acknowledged by PPC until it provides Buyer with a written order confirmation. Any terms and conditions in any quotes, offer or purchase orders by Buyer in addition to or different than those set forth herein are objected to and shall not bind PPC unless it expressly accepts them in writing. PPC's acceptance of any purchase order, offer or quote is subject to and conditioned upon Buyer's acceptance of this PPC GTC/Goods.

2.2. Drawings, plans or other disclosures including any reference to material, weight, dimensions, price, estimates etc. shall only be binding if expressly stated in the order confirmation of PPC.

2.3. Tender documents, project documentation and any relevant document pertaining to PPC intellectual property shall not be duplicated nor made available to third parties without the written permission of PPC. They may be claimed back at any time and must be returned to PPC immediately on the first request of PPC.

2.4. IF NOT OTHERWISE STATED IN THE OFFER, THE OFFER VALIDITY EXPIRES 5 WORKING DAYS AFTER THE DATE OF THE OFFER.

### § 3 Conclusion of Contract

3.1. The agreement or the acceptance of any order coming from Buyer requires  
- a written order confirmation by PPC, and

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cab@ppcinsulators.com

##### Register / Place of Jurisdiction:

OR Okresného súdu Nitra

Oddiel / Sec.: Sa Vložka / Insert: 12/N

IČO / Company register number: 00589276

DIČ / TAX number: 2020408654

IČ DPH / VAT number: SK2020408654

##### Bank account:

Tatra Banka, a.s.

IBAN: SK66 1100 0000 0029 2775 0025

BIC: TATRSKBX

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- approved PPC drawings of each item to be supplied, and
  - PPC order confirmation countersigned by Buyer, with stamp and date, and
  - receipt of down payment.
- 3.2. Subsequent amendments of, or additions to the contract shall be subject to written confirmation.

#### § 4 Prices

- 4.1. Unless otherwise agreed in writing (in particular by way of INCOTERMS) all prices are to be regarded Ex-Works (EXW Incoterms 2010) and solely include standard packaging for road transport for the offered quantity only.
- 4.2. The costs for special packaging (e.g. seaworthy packing), loading, transportation and transportation insurance shall be borne by Buyer. Packaging materials will be taken back only if expressly agreed by both parties, and will be at no cost for PPC.
- 4.3. All taxes assessed on any order are Buyer's sole responsibility, including, but not limited to, local and regional sales, use, transportation and excise taxes, customs, charges and duties. In the event Buyer either fails to pay the tax or other charges as agreed above, Buyer agrees to indemnify, defend and hold PPC harmless from any resulting liabilities and expenses, including attorneys' fees and costs.
- 4.4. PPC reserves the right to modify prices, if the order placed is not in accordance with the offer submitted or in case the period of time between contract conclusion and agreed delivery date is longer than six (6) months and relevant cost elements (prices of raw materials, energies, workmanship, transport costs) change in the meantime.
- 4.5. PPC may also adjust the price, if Buyer demands amendments in delivery date, quantity or specifications of the goods, after conclusion of the contract.
- 4.6. In carrying out any repair order required by Buyer, PPC shall provide all services deemed necessary and shall charge Buyer for the same based on the cost of work and all expenses carried.

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- 4.7. Unless otherwise agreed in writing, PPC may charge a service fee of Euro 4000,00 (Euro eight hundred Euro) for orders with a volume under Euro 25.000,00 (Euro five thousand) or corresponding value in any other currency.
- 4.8. Unless otherwise agreed, the minimum order acceptable by PPC will be Euro 3.000,00 (Euro three thousand).

#### § 5 Delivery

- 5.1. Unless otherwise agreed, all deliveries shall be EXW the agreed factory or warehouse of PPC affiliates as per Incoterms 2010.
- 5.2. The delivery time given by PPC starts on the date of order confirmation by PPC and fulfillment by Buyer of all the conditions, technical requirements including approved drawings, commercial and other, for which Buyer is responsible and/or receipt of a guarantee payment (e.g. Letter of Credit) and/or down payment due before delivery of the goods.
- 5.3. Buyer shall obtain at his own risk and expense whatever licenses or approvals may be required from authorities or third parties for the construction of equipment and carry out all customs formalities for the export and import of the goods and, where necessary, for their transit through other countries. PPC will render on Buyer's request, risk and expense, commercially reasonable assistance in obtaining any export license or other official authorization necessary for the exportation of the goods.
- 5.4. Buyer must give PPC the proof of export of the goods from the country where the affiliate PPC plant resides, within thirty (30) days from the invoice date. Buyer failing to present to PPC appropriate documents proving the export of the goods, will automatically generate an invoice with the amount of VAT or any other taxes or duties that might be levied by State, Fiscal or Custom authorities of the supplying Affiliate / PPC.
- 5.5. PPC shall have the right to ship the entire order in a single shipment or in its discretion, in multiple shipments from time to time on one or more vehicles or vessels within the time of shipment and/or loading specified in the quote or invoice and at PPC's election. The default as

to one or more such contracts shall not affect the remaining contracts except as herein otherwise provided.

5.6. Neither Party shall be liable for any delay or failure to perform its obligation under a respective order, if the delay or failure results from an event of "Force Majeure". For clarification, Force Majeure means an event that was not foreseeable by the affected party at the time of execution of the respective order, which is unavoidable and outside the control of the affected party, and for which the affected party is not responsible, provided such event prevents the affected party from performing the respective order despite all reasonable efforts, and the affected party provides notice to the other party within five (5) calendar days from occurrence of the respective event of Force Majeure. Force Majeure includes but is not limited to armed conflict, insurrections, civil war, terrorist attacks, embargoes, natural catastrophes, transmutation of atomic energy, delays in transport or customs clearance, damage incurred during transport, shortage of energy, shortage or raw materials, official notified strikes, spillage of major essential component and labor unrest, irrespective of whether aforesaid circumstances affect PPC or its subcontractors.

5.7. If goods ready for shipment cannot be delivered without fault or responsibility of PPC or if Buyer requires (by written request) that the goods ready for shipment shall not be delivered, PPC may store the goods at Buyer's expense. In such case PPC may deem delivery as effected or may choose to withdraw from the contract without further obligation according mutatis mutandis § 9. The agreed terms of payment shall not be affected hereby. PPC has the right to claim from Buyer 2 % (two percent) per month of the corresponding contractual price (gross purchase order price) meant as storage fees independently from place of storage and this fee will be invoiced on monthly basis on each last day of the respective month and should be paid at sight, irrespective of the agreed payment terms.

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5.8. If delivery of the goods is delayed due to the fault of PPC, then commencing after the tenth (10th) business day following the delivery date, not as a penalty but as liquidated damages representing a mutually agreed upon reasonable estimate by the parties of delay damages likely sustained by Buyer, PPC shall pay Buyer, by credit against the contract purchase price, 0.5% of the EXW value of the order, with per each delayed week up to a maximum of 5% (five percent) of the total EXW value of the order. Buyer hereby agrees and acknowledges that such liquidated damages are its sole and exclusive remedy for damages arising from delayed delivery.

#### § 6 Fulfillment of the contract and Distribution of Risk

6.1. Buyer bears all risks of loss of or damage of the goods from the moment such goods have been delivered EXW (Incoterms 2010).

6.2. For services other than 6.1. the place of performance shall be the place at which the service is rendered; the risk in respect of such services or any part thereof that may have been agreed upon shall pass to Buyer at the moment services have been rendered.

6.3. In case delivery EXW is delayed due to Buyer, risk of loss shall pass to Buyer at the date at which the goods are made ready for delivery by PPC. If Buyer is entitled to determine the time within a stipulated period and/or the place of taking delivery, Buyer must give PPC sufficient written notice thereof. Should Buyer fail to give such written notice in accordance with the latter obligation, PPC shall expressly grant Buyer a reasonable period of grace. If the period of grace expires without the delivery being made or if Seller notifies Buyer that delivery cannot be made, all hazards and risks pass to

Buyer with end of the period set by PPC. Buyer bears all risks of loss of or damage.

6.4. PPC provides all operations and controls deemed necessary for the purpose of effectuating delivery EXW (including but not exhausting quality test, measuring test, weighting test, counting test). Cost of further

pre-shipment inspection (including but not exhausting inspections mandatory by the authorities of the country of export) shall be borne by Buyer and do not affect the foregoing provisions governing place of performance and transfer of risks.

6.5. UNLESS EXPLICITLY AGREED OTHERWISE IN WRITING, DELIVERY DATES AND DEADLINES ARE NOT BINDING; EXCEEDING OR FALLING SHORT OF THESE DATES BY UP TO TEN (10) WORKING DAYS IS, HOWEVER, DEEMED TO BE ON TIME. SOLELY AFTER THE EXPIRY OF THIS PERIOD, BUYER SHALL BE ENTITLED TO CLAIM CONTRACTUAL PENALTIES (E.G. CLAUSE 5.7.) AND/OR WITHDRAW FROM THE CONTRACT AFTER SETTING AN APPROPRIATE PERIOD OF GRACE OF AT LEAST FURTHER FOURTEEN (14) DAYS.

## § 7 Payment

7.1. Unless otherwise agreed, 50% (fifty percent) of the invoice amount shall fall due for payment at the time of receipt of the order confirmation of PPC and the balance at the time of one week before delivery upon presentation of proforma invoice of PPC.

7.2. PPC may factor and/or credit insure the invoice issued to Buyer, without any prior information to Buyer.

7.3. In case of installments, the agreed price and amount shall be due for payment upon presentation of each invoice issued by PPC.

7.4. Payment shall be made exclusively by bank transfer to be performed according to instruction stated in PPC invoices. Payment shall be made without any discount in the currency specified in the relevant invoice. Cheques and drafts will be accepted by PPC only with previous authorization.

7.5. Buyer shall not be entitled to withhold or offset payment on the grounds of any warranty claims or other counterclaims.

7.6. Payment shall be deemed to have been effected on the date at which the amount in question is at PPC's disposal at PPC bank counter.

7.7. In the event of any failure by Buyer to meet the terms of payment or fulfill any other

obligation, PPC may elect any one or more of the following, in addition to any other rights and/or remedies available to PPC under this PPC GTC/Goods, at law or at equity:

i.) suspend performance of his own obligations until the outstanding payments have been made;

ii.) exercise its right to extend the delivery period;

iii.) require immediate payment of the entire amount of the outstanding invoice; and

iv.) withdraw from the contract after a reasonable period of grace time has elapsed.

7.8. Until full payment is received according to the provisions above, PPC retains the right to withhold payment of any discount or commercial bonus that might have been agreed.

7.9. PPC retains all rights of ownership of the goods until full payment of the invoice amount including interest and charges. Up to that time, Buyer may resell, process or transform the goods in question only with the express written approval of PPC. However, Buyer shall assign all claims arising out of such resale of the goods to PPC and shall indicate such assignments of claims in his books or on his invoices. Assertion of the reservation of ownership by PPC does not imply any withdrawal from the contract, except if otherwise expressly stated.

7.10. In case goods have to be returned to PPC, PPC shall have the right to invoice Buyer all transport and manipulation expenses incurred.

In the event of claims by third parties on the goods subject to retention of title, particularly in the case of attachment, Buyer shall state that such goods are property of PPC and notify PPC without delay. Buyer shall take the full risk for the retained goods, in particular for its destruction, loss or deterioration. If the goods are attached or otherwise levied upon, Buyer shall draw attention to PPC's title and immediately inform PPC of the attachment or levy.

7.11. In the case of a delay in settlement of a due payment, Buyer must pay PPC interest on the arrears at the rate of 12 % (twelve percent p.a.) unless otherwise specified by binding laws. Associated fees and charges of any kind are payable by Buyer. If Buyer fails to remit payment

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after it becomes due, Buyer shall be in default of this PPC GTC/Goods and PPC may immediately, and without notice, suspend further deliveries, sales, or service until the account is brought current, and shall not be liable for any resulting direct or indirect damages or expenses of Buyer. All other rights of the PPC remain unaffected thereof.

## § 8 Warranty

8.1. PPC undertakes to correct defects affecting the usability of the goods to the extent that these defects are the result of defective materials or manufacturing.

8.2. UPON DELIVERY AT THE AGREED DESTINATION, BUYER MUST IMMEDIATELY CHECK THE GOODS.

8.3. OBVIOUS DEFECTS MUST BE REPORTED TO THE SELLER IN WRITING WITHIN 3 WORKING DAYS AFTER RECEIPT OF THE GOODS AND HIDDEN DEFECTS WITHIN 3 WORKING DAYS AFTER DISCOVERY. SUCH REPORT HAS TO INCLUDE A DETAILED DESCRIPTION OF THE DEFECTS AND/OR DEFICIENCIES CLAIMED BY BUYER. BUYER IS OBLIGED TO PROVIDE PROOF OF SUCH CLAIM; OTHERWISE BUYER SHALL REIMBURSE THE SELLER FOR ALL COSTS INCURRED AS A RESULT OF AN UNJUSTIFIED CLAIM.

8.4. THE WARRANTY PERIOD SHALL BE 24 (TWENTY-FOUR) MONTHS COMMENCING ON THE DATE OF DELIVERY OF THE GOODS (TRANSFER OF RISK). Any works or deliveries by the PPC due to warranty claims do not extend the original warranty period. PPC's obligations under warranty shall expire in any case after elapse of the warranty period; a special recourse of Buyer extending beyond this period because of obligations fulfilled by Buyer under warranty shall be expressly excluded. Warranty will cease immediately, if the goods are modified, reworked, changed or adapted by Buyer or third parties without written consent of PPC. GOODS SOLD AT DISCOUNT PRICES SHALL NOT BE SUBJECT TO ANY WARRANTY. Any warranty shall be excluded with respect to any defects due to subject to natural wear and tear, assembly and installation (if not undertaken by

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PPC), inadequate equipment, non-compliance with installation requirements and operating conditions, overloading of parts in excess of the design values stipulated by PPC, negligent or faulty handling or the use of inappropriate materials, defects attributable to material supplied by Buyer, damage due to acts of third parties, atmospheric discharges, excess voltage, chemical influences, and environment pollution.

8.5. Unless inconsistent with mandatory legal provisions, warranty claims are limited at PPC's option to correction of the deficiency defect or replacement of the goods within a reasonable period or the reduction of the purchase price. PPC has the option to replace the defective goods or defective parts thereof or else to repair them on Buyer's premises or have them returned for repair.

8.6. If not otherwise agreed IEC or ANSI norms are applicable for technical tests and compliance with the tolerances or respectively where applicable ANSI.

8.7. Any expenses incurred in connection with replacement or repair (such as costs of mounting, dismantling and transport as well as traveling expenses) shall be borne by Buyer. For warranty work on buyer's premises Buyer shall make available free of charge any assistance, hoisting gear, scaffolding and sundry supplies and incidentals that may be required. Buyer shall provide the necessary work safety measures. Any parts replaced shall become the property of PPC.

8.8. If any article is manufactured by PPC on the basis of design data, design drawings, models or other specifications supplied by Buyer, PPC's warranty shall be restricted to non-compliance with Buyer's specifications.

## § 9 Withdrawal from contract

9.1. Buyer may withdraw from the contract as stated in point 6.5. only in the event of delays caused by gross negligence on the part of PPC.

9.2. In addition to cases covered by 7.7. above, PPC shall have the right to withdraw from the contract, if

i) the execution of delivery or the rendering of services becomes impossible for reasons within the responsibility of Buyer;

ii.) for reason mentioned in 5.6. (Force Majeure), if the period allowed for delivery is extended by more than half of the period originally agreed or at the latest by more than 6 months; and/or iii.) Buyer shall be in breach of contract (e.g. payment default or default of acceptance) and ceases to end this circumstance within 30 days from the occurrence of circumstance.

9.3. For the reasons given above, withdrawal from the contract shall relieve PPC of any further duties and obligations under the contract including, but not limited to, outstanding delivery of service contracted for.

9.4. If bankruptcy proceedings are instituted against any contracting party or an application for bankruptcy proceedings against that party is not granted for insufficiency of assets, the other party may withdraw from the contract without allowing a period of grace.

9.5. Upon withdrawal from the contract any open accounts in respect of deliveries made or services rendered in whole or in part shall be settled without prejudice to PPC's right to claim damages. This provision also covers deliveries or services not yet accepted by Buyer as well as any preparatory acts performed by PPC.

9.6. IN CASE OF BUYER ORDERS CANCELLATION PPC RESERVES THE RIGHT TO CHARGE CANCELLATION FEES AS LISTED BELOW:

- i) 8 weeks before confirmed delivery date 100 % (hundred percent)
- ii.) 10 weeks before confirmed delivery date 75 % (seventy five percent)
- iii.) 12 weeks before confirmed delivery date 50 % (fifty percent) of the total (gross) contractual amount (full value of purchase order).

## § 10 Liability

10.1. If an order is carried out according to Buyer's design specifications, drawings or models, PPC's liability does not extend to the correctness of design and only to the conformity of the design to Buyer's specifications. All claims for compensation are excluded where there is no criminal intent or gross negligence of PPC. Buyer has the full onus of responsibility for all conditions of entitlement. Liability of PPC is

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limited to damages to the goods contracted for and delivered only. PPC is therefore not obliged to pay damages to the Buyer for damage to items, which are not objects of the contract, for loss of profit, or for any other consequential damages howsoever caused. The liability of PPC shall generally be limited to the typical, foreseeable damage and to the amount of the relevant purchase price of the respective good(s).

10.2. All and any regress claims raised against PPC by Buyer based on product liability in the meaning of the Austrian Law on Product Liability (PHG) are expressly excluded, unless the claimant can prove, that a defect was caused in the sphere of responsibility of PPC and was caused at least by gross negligence.

10.3. Buyer shall indemnify, defend and hold harmless PPC from and against any and all claims, actions, losses, costs and expenses (including reasonable attorney's fees), loss of revenue/profit, whether a suit or other proceeding is initiated or not, which may arise from, but not limited to a breach of any covenants, representation or warranty made by such Party (including its officials e.g. Agents). However, neither party shall be responsible to the other for any consequential or incidental damages, including without limitation any interests and costs, depreciation costs, loss in realizations, standing costs, indirect or consequential losses, such as loss of profits, loss of business opportunity, and loss of goodwill.

10.4. PPC shall not be liable for damages in case of non-compliance with instructions issued by PPC/Affiliates for assembly, commissioning and operation (such as are contained in Operation and Maintenance Instructions) or non-compliance with licensing requirements.

10.5. DAMAGE CLAIMS EXPIRE AFTER SIX MONTHS FROM NOTIFICATION OF THE DAMAGES AND DAMAGING PARTY, BUT IN ANY CASE AFTER ONE YEAR FROM PASSING OF RISK.

10.6. PPC's liability does not cover defects, which are caused by faulty maintenance, incorrect erection or faulty repair by Buyer, or by

alterations carried out without PPC's consent in writing or defects due to normal wear and tear deterioration.

10.7. PPC shall not be liable for any damage to products manufactured by Buyer, or to products of which Buyer's products form part. In case of litigation by a third part against one of the parties, the latter party must inform the other part thereof in writing.

10.8. The limitations of liability above shall be made fully binding on any Buyer of the product or products in question, and said Buyer shall make them equally binding on any subsequent Buyer.

#### § 11 Industrial property rights and copyrights

11.1. Buyer shall indemnify, defend and hold PPC harmless against any claims for any infringement of industrial property rights raised against him, if PPC manufactures an article pursuant to any design data, design drawings, models or other specifications made available to him by Buyer. Buyer must indemnify and hold harmless PPC if any claims are asserted by third parties against PPC due to an infringement of protective rights of third parties.

11.2. Design documents such as plans and drawings and other technical specifications as well as samples, catalogues, pictures and the like shall remain the intellectual property of PPC and are subject to the relevant statutory provisions governing reproduction, imitation, competition etc. The provisions of 2.3. above shall also cover design documents.

#### § 12 Jurisdiction and applicable law

12.1. THE CONTRACT SHALL BE GOVERNED BY THE SUBSTANTIVE LAW OF AUSTRIA WITHOUT

REGARD TO THAT JURISDICTIONS' CONFLICTS OF LAW PROVISIONS. THE APPLICATION OF THE UNITED NATIONS CONVENTION ON CONTRACTS ON THE INTERNATIONAL SALE OF GOODS AS OF APRIL 11, 2008 SHALL BE EXCLUDED.

12.2. FOR BUYERS BASED WITHIN THE EUROPEAN UNION OR AN EFTA STATE THE

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EXCLUSIVE PLACE OF VENUE SHALL BE THE COURT OF VIENNA/AUSTRIA WITH JURISDICTION OVER THE SUBJECT MATTER.

12.3. All disputes arising out of or in connection with contracts including disputes relating to its validity, breach, termination or nullity with Buyers based outside of the European Union or EFTA States shall be finally settled under the Rules of Arbitration of the International Arbitral Centre of the Austrian Federal Economic Chamber in Vienna (Vienna Rules) by one or three arbitrators appointed in accordance with the said Rules. The provisions on expedited proceedings are applicable. The substantive law of Austria shall be applicable. The language to be used in the arbitral proceedings shall be English.

12.4. PPC shall be entitled, at its own discretion, to alternatively bring an action against Buyer at Buyer's venue.

#### § 13 Miscellaneous

13.1. PPC is entitled to store, communicate, process and delete personal data relating to Buyer in the context of business dealings.

13.2. Should one provision of these PPC GTC/Goods or one provision of an agreement individually concluded between the parties be invalid, the validity of the remaining provisions of the respective agreement shall not be affected. The same shall apply accordingly to gaps in these PPC GTC/Goods or an individual agreement, if any.

13.3. References to clauses are to clauses of these PPC GTC/Goods.

13.4. Heading to clauses are for convenience only and do not affect the interpretation of the PPC GTC/Goods.

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