

General Terms and Conditions (GTCs)

Document no.	8.2.9.1
Version	01 /21/11/2022
Process owner	Head of Sales

ARTICLE 1 - Purpose and scope

TARACELL FRANCE ("Supplier") is active in the design, development, manufacture and sale of expended technical parts.

These general terms and conditions of sale ("GTCS") apply to all sales of products and services marketed by the Supplier to its professional customers ("Buyer"). Sales of products marketed by the Supplier may involve standard products ("Standard Products") or specific products developed as part of a specific project of the Buyer ("Specific Products") (together "Products"), it being specified that in the context of the sale of Specific Products, the Supplier may be entrusted by the Buyer with the design and development of said specific products, as well as the manufacture of specific tooling ("Tooling").

Any order for Products implies the unreserved acceptance by the Buyer and its full and complete adherence to the GTCS, therefore the Buyer waives the right to avail itself of any other document and, in particular, of its own general terms and conditions of purchase, unless otherwise agreed in advance and in writing between the Supplier and the Buyer.

Any document other than the GTCS and in particular any presentation or description of products marketed by the Supplier on its website, in catalogues, prospectuses, advertisements or notices is only of non-contractual informative and indicative value.

In the event of a discrepancy between the GTCS and any special conditions agreed between the Supplier and the Buyer, it is expressly stipulated that the special conditions prevail and prevail over the clauses of the GTCS.

The fact that the Supplier does not invoke any of the clauses of the GTCS at a given time does not constitute a waiver of its right to subsequently invoke these same clauses.

The possible nullity of one of the clauses of the GTCS, due, for example, to a change in legislation, does not result in the nullity of the other clauses of the GTCS, and the disputed clause may be replaced by a clause of an equivalent nature and effect.

ARTICLE 2 - Commercial proposals - Orders - Conclusion of the contract

The commercial proposal prepared by the Supplier ("Commercial Proposal") constitutes an invitation made to the Buyer to send it a firm offer in the form of an order ("Order").

With respect to Specific Products, the Commercial Proposal is drawn up by the Supplier on the basis of the specifications, plans and CAD models (digital definition), provided by the Buyer or drawn up by mutual agreement between the Supplier and the Buyer, when the Buyer entrusts the design and development of Specific Products to the Supplier. The Commercial Proposal then concerns the manufacture and sale of a predetermined number of Specific Products within the framework of one or more production batch(es) as well as, where applicable, the manufacture and sale of the Tooling which shall be designed by the Supplier for the manufacture of the Specific Products in the event that the Buyer does not make this Tooling available to the Supplier.

If the Commercial Proposal drawn up following the preparation of the specifications, plans and CAD models by mutual agreement between the Supplier and the Buyer is not followed by an Order from the Buyer, the Supplier reserves the right to invoice a sum corresponding to the time spent in preparing the specifications, plans and CAD models.

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It is specified that a new Commercial Proposal will be made to the Buyer for Orders made beyond the first production batch(es) referred to in the first Commercial Proposal.

Any Order sent by the Buyer to the Supplier constitutes a firm offer of contract. The terms of the Order sent to the Supplier are thus irrevocable for the Buyer, unless written acceptance from the Supplier of subsequent modifications made by the Buyer to the Order. In this case, the Supplier reserves the right to invoice the Buyer for the costs already incurred by it to process the Order. In addition, the Supplier shall not be bound by the initially agreed deadlines.

The contract is concluded between the Supplier and the Buyer on the date of issue by the Supplier of its express written confirmation (letter, fax and email) of the Buyer's Order.

When a Standard or Specific Product must, in accordance with the legal or regulatory provisions of the country of destination of the Product, comply with standards or contain specific devices, particularly for the safety of persons or the environment, it is the Buyer's responsibility to inform the Supplier in writing no later than the date of the Order. The Buyer takes sole responsibility and liability for any necessary verifications, additions, modifications, or authorisations. It shall hold the Supplier harmless against all consequences that may result from its omissions or negligence in this respect.

ARTICLE 3 - Preparation of specifications, plans and CAD models (digital definition) - Control report/Quality Assurance Document (QAD) - Tooling

3.1. Preparation of specifications, plans and CAD models (digital definition)

The specifications, plans and CAD models are provided by the Buyer or, when the design and development of the Specific Products is entrusted by the Buyer to the Supplier, they are drawn up by mutual agreement between the Supplier and the Buyer.

The specifications indicate at least the technical specifications of the Specific Products, the provisional quantity of Specific Products to be produced within the framework of the first production batch or batches, the availability or otherwise of the Tooling necessary for the manufacture of the Specific Products and, where applicable, the technical specifications of the Tooling (particularly production capacity, rate, ...) which shall be designed by the Supplier for the manufacture of the Specific Products. The Buyer is in any event responsible for the accuracy of the indications contained in the specifications (numbers, measurements, form and other characteristics of the Specific Product) and declares that the Specific Product as defined by the specifications is suitable for the use it wishes to make of it.

In the event that the specifications, plans and CAD models are not final at the time of conclusion of the contract as defined in Article 2 of the GTCs, reservations will be made by the Supplier in the Commercial Proposal and they should be completed at a later date and in any event, before the Tooling is put in production as well as initial samples of the Specific Products.

It is the Buyer's responsibility to ensure before the Order and according to the characteristics peculiar to the Specific Product that all conditions are met to enable the satisfactory storage and use of the Specific Product in complete security (presence of qualified and trained personnel, appropriate environment, ...).

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3.2. Control Report / Quality Assurance Document ("QAD") of the Specific Products

In order to confirm the compliance of the Specific Product with the specifications, plans and final CAD models, the Supplier shall provide, within a period determined by mutual agreement between the Supplier and the Buyer, initial samples of the Specific Product accompanied by a control/QAD report.

It is the Buyer's responsibility to carefully examine the initial samples of the Specific Product supplied by the Supplier and to sign the control/DAQ report within a period determined by mutual agreement between the Supplier and the Buyer.

In the event of a reservation expressed by the Buyer, the Supplier shall make the necessary corrections so that the reservation expressed by the Buyer is lifted.

In the absence of any reservation expressed by the Buyer within the time limit determined by mutual agreement between the Supplier and the Buyer, the Specific Product is considered to comply with the specifications, plans and CAD models.

In any event, the production batch(es) may not be put into series production until the control/DAQ report has been signed by the Buyer.

Given the nature of the expanded foams, the following tolerances are accepted as fully compliant with the specifications:

Size

- . PSE: min ± 1 mm according to NF EN 22768-1 (ISO 2768-1 (v))
- . PEP/PEE: $\pm 1\%$ min ± 1 mm depending on density
- . Weight/density: $\pm 15\%$

Furthermore, reservations may not concern this point.

3.3. Tooling

When the Tooling necessary for the manufacture of the Specific Product is not made available to the Supplier by the Buyer and the Supplier must design and manufacture such Tooling, the Tooling may be sold to the Buyer under the conditions set out in the Commercial Proposal or in a specific commercial proposal. In such a case, the transfer of ownership takes place at the time of full payment of the price. In any event, the Supplier undertakes not to use the Tooling for a third party without prior and written consent of the Buyer.

The cost of design, manufacturing and, where applicable, the sale price of the Tooling is however invoiced by the Supplier to the Buyer according to the following conditions:

- a deposit of 50% upon conclusion of the contract, as defined in article 2 of the GTCs;
- the balance upon signature of the Specific Product's control/DAQ report.

The Tooling is designed on the basis of the instructions provided by the Buyer in the specifications. If the production capacity requirements exceed by 10% the volume initially indicated in the specifications, the Buyer shall inform the Supplier as soon as possible. If a Tooling dedicated to a Specific Product requires restoration or replacement as a result of wear and tear, the costs shall be re-invoiced to the Buyer.

At the end of the manufacture of the first production batch(es) and with a view to future reuse, the Tooling is carefully kept and maintained by the Supplier for a period of 12 consecutive months without production from the

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last delivery made. Beyond a period of 12 consecutive months without production, the Supplier shall ask the Buyer what to do with the Tooling. In the absence of a response from the Buyer within 30 days of the request, the Supplier may dispose of it freely. The costs of preservation and maintenance of the Tooling as well as any costs of bringing into conformity or the costs of any destruction shall in any event be borne by the Buyer.

ARTICLE 4 - Delivery of Products

In the absence of contractual stipulations to the contrary in the special conditions, delivery shall be considered made when the Supplier collects the Products from the Buyer at the Supplier's factory and the risk of loss and deterioration shall pass immediately upon such collection.

The Buyer undertakes to collect the Products within 8 days from the notification of availability sent by the Supplier to the Buyer. If the Buyer fails to collect the Products within the allotted time, delivery shall be deemed to have been made, the risks of loss and deterioration shall be transferred to the Buyer and the Buyer shall bear all costs incurred by the storage and/or resale and/or destruction of the Products from the expiry of said period.

The Supplier and the Buyer expressly agree that a partial delivery of the Products is deemed valid and that the Buyer may not refuse to accept a partial delivery.

The Products shall be delivered within the deadlines agreed between the Supplier and the Buyer in the contract.

In any event, compliance with the delivery deadlines implies, where applicable, compliance by the Buyer with the volumes provided in the order forecasts (including provisional orders and firm orders) communicated by the Buyer to the Supplier. The Buyer shall immediately communicate any significant change of which it becomes aware in order to enable the planning of the production of the Products and the most appropriate response to the delivery need of the Buyer by the Supplier. In any event, firm orders may not be modified by the Buyer.

The delivery times run from the conclusion of the contract for the Standard Products and from the signature of the control/DAQ report for the Specific Products.

Delivery times are given for information and indication purposes only. They depend in particular on possible difficulties in the supply of raw materials.

The Supplier shall inform the Buyer of any foreseeable delay.

Late delivery shall not give rise to any penalty, compensation or damages and interests.

Furthermore, in the event of any delay in the delivery of the Products, the Supplier and the Buyer expressly agree that:

- * the Buyer shall not request or notify the Supplier of a proportional price reduction;
- * the Buyer shall not:
 - cause or claim the termination of the contract for the Products concerned by the delay,
 - refuse to perform, suspend or modify the performance of its own obligation to pay the price in accordance with the payment terms that have been agreed.

The Buyer is responsible for the transport.

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Therefore, the carrier is responsible for carrying out, at the time of collection of the Products, a verification of the condition and quantity of the Products delivered and to accurately make any reservations on the transport document.

Furthermore, it is the Buyer's responsibility (i) to carry out, at the time of physical receipt of the Products, a verification of the condition and quantity of the Products delivered, (ii) to make in a precise manner any reservation on the transport document by opening, if necessary, in the presence of the carrier, any package that appears to be suspicious and (iii) to confirm these reservations within three days of the physical receipt of the Products by registered letter with acknowledgement of receipt sent to the carrier and the Supplier. Failing this, the Products delivered shall be deemed compliant in terms of quantity and quality. If these formalities are not complied with, no action against the carrier and/or the Supplier shall be allowed.

Imprecise or systematic reservations such as "subject to quantity and quality control" placed on the transport document are insufficient and cannot be followed up.

In any event, no return of Products shall be made by the Buyer without the prior written agreement of the Supplier. If the Supplier accepts the return, the terms of the return are defined by mutual agreement between the Supplier and the Buyer. The Products shall be returned in the condition in which they were delivered.

When the apparent defect or missing item is confirmed by the Supplier, the Buyer can only claim replacement of the non-compliant Products and/or a supplement to be provided to make up for the missing items at the Supplier's expense.

In any event, in case of apparent defects or missing items, the Supplier and the Buyer expressly agree that:

- * the Buyer shall not request or notify the Supplier of a proportional price reduction;
- * the Buyer shall not:
 - claim any penalty, compensation or damages and interests;
 - cause or claim the termination of the contract for the Products concerned by the delay,
 - refuse to perform, suspend or modify the performance of its own obligation to pay the price according to the payment terms agreed between the Supplier and the Buyer.

ARTICLE 5 - Price and Payment Terms

The price of the Products is that set out in the contract as defined in Article 2 of the GTCs. The prices indicated are in euros, excluding taxes, transport, excluding insurance, packaging included

Any tax, duty, customs duty, bank charges or other charges payable in connection with a sale of Products abroad shall be borne by the Buyer. If the Supplier is required to pay these taxes or fees, it reserves the right to re-invoice them to the Buyer.

Invoices are payable at the Supplier's registered office no later than thirty days from the date of issue of the invoice.

For deliveries imported into the tax territory of the departments of Guadeloupe, Martinique, Guyana, La Réunion and Mayotte as well as the overseas authorities of Saint-Barthélemy, Saint-Martin, the Wallis and Futuna Islands and Saint-Pierre-et-Miquelon, the payment deadlines are only counted from the date of customs clearance of the goods at the port of final destination. When the goods are made available to the Buyer, or its representative, in

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mainland France, the period shall only be counted from the twenty-first day following the date of this availability or from the date of customs clearance if earlier.

The Supplier does not grant any discount for payment in cash or for payment on a date prior to the payment date indicated on the invoice.

Any late payment shall automatically result in the payment from the day following the payment date indicated on the invoice of late penalties fixed at the interest rate applied by the European Central Bank to its refinancing operation plus 10 percentage points as well as a flat-rate compensation for recovery costs, in the amount of 40 euros, with the Supplier reserving the right to request additional compensation from the Buyer if the recovery costs actually incurred exceed this amount.

The late payment also triggers the acceleration of the term for sums not yet due.

Lastly, in the event of late payment, the Supplier reserves the right to:

- suspend the performance of the contract to which the invoice concerned by the late payment relates, without the Buyer being entitled to any compensation for any reason whatsoever;
- suspend the performance of any other contract in progress if it is clear that the Buyer will not perform on the due date, without the Buyer being able to claim any compensation for any reason whatsoever;
- apply the retention of title clause stipulated in Article 6 of the GTCs;
- at the end of a period of 30 days after formal notice sent by registered letter with acknowledgement of receipt to perform its payment obligation, which has remained unheeded, (i) to notify the Buyer by a new registered letter with acknowledgement of receipt, of the termination of the contract in respect of which payment was not made at the end of this period, without the Buyer being able to claim any compensation, for any reason whatsoever and/or, (ii) to refuse any new order from the Buyer, without the Buyer being entitled to any compensation, for any reason whatsoever.

In any event, the Supplier and the Buyer expressly agree that the Buyer who has a claim relating to a product may neither refuse nor suspend the performance of its payment obligation relating to said product without the prior written agreement of the Supplier. In any event, the Buyer may neither refuse nor suspend the performance of its payment obligation relating to products other than that which is the subject of its claim.

ARTICLE 6 - Retention of title

THE SUPPLIER RETAINS OWNERSHIP OF THE PRODUCTS UNTIL THE EFFECTIVE PAYMENT OF THE PRICE BY THE BUYER, IN PRINCIPAL AND ACCESSORYS.

IN THE EVENT OF NON-PAYMENT OF INVOICES BY THE AGREED DUE DATES, THE SUPPLIER MAY REQUIRE THE IMMEDIATE RETURN OF THE PRODUCTS NOT PAID IN FULL, AT THE EXPENSE AND RISK OF THE BUYER. ANY ADVANCE PAYMENT ALREADY MADE BY THE BUYER SHALL REMAIN THE PROPERTY OF THE SUPPLIER AS PENALTIES, WITHOUT PREJUDICE TO ANY OTHER ACTIONS THAT THE SUPPLIER MAY BE ENTITLED TO BRING AGAINST THE BUYER DUE TO THE NON-PAYMENT OF THE ENTIRE PRICE.

THESE PROVISIONS DO NOT PREVENT THE TRANSFER OF RISKS TO THE BUYER AS DEFINED IN ARTICLE 4 OF THE GTCs.

ARTICLE 7 - Guarantee

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7.1. Guarantee against hidden defects

The Supplier undertakes to deliver Products compliant with the specifications indicated for Standard Products or samples initially approved by the Buyer for Specific Products.

In accordance with Articles 1641 et seq. of the French Civil Code, the Supplier is liable under the guarantee against hidden defects of the Products sold which render them unsuitable for the use intended by the Buyer, or which reduces this use so much that the Buyer would not have acquired it, or would have paid only a lower price, had it known such defects.

Unless otherwise agreed between the Supplier and the Buyer within the framework of the special conditions, the Supplier does not grant any contractual guarantee.

In the event that a contractual guarantee is granted by the Supplier to the Buyer within the framework of the special conditions, this guarantee shall run from the delivery of the Product. The Buyer who wishes to make a claim under the guarantee, sends the Supplier as soon as possible in writing a request to make a claim under the guarantee, specifying the defect that affects the Product. The request must be accompanied by the purchase invoice for the Product. After validation of the request by the Supplier, the Supplier shall inform the Buyer, if necessary, that it makes the Product in question available. In this case, the Supplier indicates to the Buyer the terms and conditions for returning the Product.

If the Supplier's examination of the Product reveals that the guarantee applies, the Product will be replaced, unless this proves impossible or disproportionate, in which case the Supplier shall reimburse the price of the Product found to be defective. However, the claim under the contractual guarantee provided by the Supplier does not entitle the Buyer to any damages whatsoever. Interventions under the guarantee shall not have the effect of extending the duration thereof.

If the examination of the Product by the Supplier reveals that the contractual guarantee offered by the Supplier does not apply, the Supplier and the Buyer shall mutually agree on the fate of the Product.

The return transport costs of the Product are borne by the Supplier in the event that the Supplier's inspection of the Product shows that the contractual guarantee applies. The costs of sorting or inspection by the Buyer or a third party shall only be borne by the Supplier if the Buyer has given his prior consent.

No claim under the aforementioned guarantees shall be made in case of:

- any failure to comply with the storage and use instructions;
- any failure to comply with the applicable standards or the state of the art;
- any defect related to the intervention of the Buyer or a third party in relation to the Product;
- any defect resulting from elements imposed by the Buyer (design, materials, technique, manufacturing, assembly or otherwise);
- any defect attributable to a cause unrelated to the Product;
- any defect related to normal wear and tear of the Product due to its use under normal conditions; any defect resulting from an item in respect of which the Supplier had issued a reservation in the Commercial Proposal.

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7.2. Liability for defective products

Under Articles 1245 to 1245-17 of the French Civil Code, only the producer's liability may be sought for defective products. Liability for the Supplier's defective products is excluded in any event for any damage caused by the Products supplied by the Supplier to goods for mainly professional use.

ARTICLE 8 - Liability

In the event of non-performance by the Supplier of any of its contractual obligations, any action for liability against it shall be time-barred within one year of the non-performance.

The Supplier may only be held liable for the damage directly caused by it, without any joint and several commitment with any third parties that have contributed to the damage. In particular, it is specified that the Supplier shall not be liable if the damage results from improper handling of the Product or from an intermediate assembly that changes the initial properties of the Product.

The Supplier's liability is excluded, subject to mandatory legal provisions, in the event of indirect and intangible damage, such as loss of revenue, loss of profit, loss of operation, financial cost, loss of order, any commercial disturbance, and any other commercial or financial loss, with the Buyer waiving both in its name and in the name of its insurers any recourse against the Supplier and its insurers.

An event of force majeure preventing the performance of its obligation by the Supplier is considered to be any event beyond the Supplier's control, which could not reasonably be foreseen at the time of the conclusion of the contract and whose effects cannot be avoided by appropriate measures. In any event, there will be force majeure, without the aforementioned requirements being necessarily fulfilled, in case of total or partial strikes hindering the proper functioning of the Supplier or one of its suppliers, subcontractors or carriers, as well as in case of significant interruption or reduction in transport, supply of energy, raw materials and spare parts, bad weather, floods, fire, riots, refusals, reductions or withdrawals of import or export licences, bans or embargoes on imports or exports, pandemics.

In the event of the occurrence of a case of force majeure, the Supplier shall notify the Buyer in writing as soon as possible of the occurrence of the event. The contract binding the Supplier and the Buyer shall be automatically suspended, without penalty or without compensation, from the date of occurrence of the event. If the event lasts for more than three months from the date of occurrence, the said contract may be terminated by the most diligent party without either party being able to claim damages.

In the event that the impediment to perform resulting from a case of force majeure is final, the contract between the Supplier and the Buyer shall be automatically terminated from the date of occurrence of the event without either of the parties being able to claim the award of damages.

By way of derogation from the provisions of Article 1195 of the French Civil Code, the Supplier and the Buyer expressly agree that if a change, unforeseeable at the time of the conclusion of the contract, of economic, legal, commercial and monetary circumstances renders the performance of the contract excessively onerous for either of the parties, the said party may ask the other party to renegotiate the contract. This request must be made by registered letter with acknowledgement of receipt containing all the data to justify that the request is appropriate.

Each party then undertakes to renegotiate the contract in good faith, so as to reach an agreement, which, adjusting the conditions of the initial contract, shall entail no novation. If, despite the efforts of the parties, no agreement could be reached within 3 months of the request for renegotiation, each party may then freely terminate the contract, without penalties or compensation, by registered letter with acknowledgement of receipt. The termination

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of the contract shall then take effect on the expiry of a period of three months from the date of receipt of the said letter.

Throughout the duration of the negotiations, the contract shall continue under the conditions initially defined.

ARTICLE 9 - Intellectual property

The Supplier or the companies of the group to which it belongs hold all intellectual property rights relating to the Products and tools manufactured by the Supplier. Consequently, the Buyer undertakes to respect the intellectual property rights (brands, patents, designs and models) owned by the Supplier or the companies of its group, and in respect of which it declares that it is fully aware and it undertakes not to use them without the prior written consent of the Supplier. The Buyer who is aware of an infringement of one of the intellectual property rights held by the Supplier or the companies of its group shall immediately inform the Supplier thereof.

The technical documents prepared by the Supplier are and remain the exclusive property of the Supplier and shall be returned to it at its request. The Buyer undertakes not to make any use of these documents, likely to infringe the intellectual property rights of the Supplier and undertakes not to distribute or reproduce them without the prior written agreement of the Supplier.

The Buyer undertakes to hold the Supplier harmless against any challenge or action for infringement or based on the infringement of copyright or any other intellectual property rights, and more generally against any claim or challenge of any kind whatsoever, which may be brought by a third party who claims to be the holder of a copyright or an intellectual property right on any document, plan, model, drawing, product and more generally on any element that the Buyer has provided to the Supplier.

ARTICLE 10 - Disputes

ANY DISPUTES RELATING TO THE APPLICATION OR INTERPRETATION OF THE GTCs, AS WELL AS ANY DISPUTES RELATING TO THE FORMATION, INTERPRETATION, PERFORMANCE AND TERMINATION FOR ANY REASON WHATSOEVER (INCLUDING FOR SUDDEN TERMINATION OF AN ESTABLISHED COMMERCIAL RELATIONSHIP) OF THE CONTRACTS ENTERED INTO BETWEEN THE SUPPLIER AND THE BUYER, AND ALL DISPUTES RELATING TO THE LIABILITY INCURRED AS A RESULT OF A BREACH OF COMPETITION LAW, SHALL BE EXCLUSIVELY BROUGHT BEFORE THE COMPETENT COURT IN WHOSE JURISDICTION THE SUPPLIER'S REGISTERED OFFICE IS LOCATED, EVEN IN THE EVENT OF INTERLOCUTORY APPLICATION, INTRODUCTION OF THIRD PARTIES OR MULTIPLE DEFENDANTS.

ARTICLE 11 - Applicable law - Language of the contract

THE GTCs AND THE ALL CONTRACTS CONCLUDED BETWEEN THE SUPPLIER AND THE BUYER ARE SUBJECT EXCLUSIVELY TO FRENCH LAW TO THE EXCLUSION OF THE UNITED NATIONS CONVENTION ON CONTRACTS FOR THE INTERNATIONAL SALES OF GOODS OF VIENNA DATED 11/04/1980.

The GTCs are written in French. In the event that they are translated into one or more languages, only the French text shall prevail in the event of a dispute.