

General Terms and Conditions (GTC) of EQ Photonics GmbH

I. Scope of Application and Contract Formation

1. B2B Only

These General Terms and Conditions apply exclusively to entrepreneurs within the meaning of Section 14 of the German Civil Code (BGB). EQ Photonics GmbH (hereinafter “EQ Photonics” or “we”) concludes contracts solely on the basis of these GTC. Any conflicting or deviating terms and conditions of the customer shall not apply unless EQ Photonics has expressly agreed to their validity in text form.

2. Contract Formation

Our offers are non-binding and subject to change. A contract shall only be concluded upon written or text-form order confirmation by EQ Photonics. The content of the contract shall be determined exclusively by the order confirmation. Oral agreements or ancillary agreements require confirmation in text form by EQ Photonics to be effective.

3. Form

Legally relevant declarations and notifications by the customer in connection with the contract (e.g. orders, notices of defects, withdrawals) must be made in text form (e.g. letter, email or fax), unless a stricter form is required by law.

II. Prices and Payment Terms

1. Prices and Taxes

All prices are net prices FCA (Incoterms® 2020) in euros, plus statutory VAT and any packaging, transport, insurance, customs duties and other ancillary costs.

2. Payment Term

Unless otherwise agreed, invoices are payable within 30 days from the invoice date without deduction. Timely payment shall be determined by receipt of the full amount on EQ Photonics' bank account.

3. Duties, Taxes and Public Charges

In the case of cross-border deliveries, the customer shall bear all customs duties, import charges, taxes and other public charges applicable at the time of contract conclusion. If, after contract conclusion, such duties, charges or comparable public fees change due to statutory or governmental measures, EQ Photonics shall be entitled to pass on the demonstrably increased costs to the customer in the actual amount incurred. EQ Photonics shall inform the customer of such changes without undue delay. If the total price increases by more than

15% of the net goods value as a result, the customer shall be entitled to withdraw from the contract with respect to the unperformed part.

4. Default of Payment

In the event of default, the statutory provisions of Sections 286 and 288 BGB shall apply. EQ Photonics reserves the right to claim further damages caused by default.

III. Delivery, Shipment and Transfer of Risk

1. Delivery Terms

Unless otherwise agreed, delivery shall be made FCA (Incoterms® 2020). Upon the customer's request, EQ Photonics may organize shipment to a destination; the related costs shall be borne by the customer.

2. Transfer of Risk

The risk of accidental loss or deterioration of the goods shall pass to the customer at the latest upon handover to the carrier, freight forwarder or other person designated to perform the shipment. This shall also apply if EQ Photonics exceptionally assumes the transport or if partial deliveries are made.

3. Delivery Dates

Stated delivery dates are non-binding estimates unless expressly agreed as binding. EQ Photonics shall endeavor to meet stated delivery times. If a binding delivery date is exceeded, the customer shall grant EQ Photonics a reasonable grace period. After expiry of such grace period without result, the customer shall be entitled to withdraw from the contract. Further claims due to delay in delivery shall be excluded unless caused by intent or gross negligence.

4. Acceptance and Default of Acceptance

If the customer is in default of acceptance or fails to cooperate as required, EQ Photonics shall be entitled to store the goods at the customer's cost and risk. Storage costs shall be charged at a flat rate of 0.5% of the net goods value per commenced calendar week. Upon storage, the risk of accidental loss or deterioration shall pass to the customer.

5. Framework Agreements and Call-Off Orders

a) **Purchase Obligation:** In the case of framework or blanket orders without expressly agreed fixed delivery dates, the total order quantity shall be accepted within 12 months from the date of order confirmation, unless expressly agreed otherwise.

b) **Forecasts and Call-Offs:** Delivery schedules, forecasts or quantity projections shall serve planning purposes only unless expressly agreed as binding. Binding purchase obligations shall arise only upon specific call-off

orders confirmed by EQ Photonics. EQ Photonics shall not be obliged to procure materials or reserve capacities solely on the basis of non-binding forecasts.

IV. Retention of Title

1. Retention of Title

The delivered goods shall remain the property of EQ Photonics until all claims arising from the business relationship have been fully settled. In the case of a current account, the retention of title shall serve as security for the balance claim.

2. Resale and Assignment of Claims

The customer is entitled to resell the goods subject to retention of title in the ordinary course of business. The customer hereby assigns to EQ Photonics all claims arising from such resale in the amount of the final invoice value (including VAT). EQ Photonics accepts this assignment. The customer shall remain authorized to collect such claims until revoked.

3. Processing and Combination

Any processing of the goods subject to retention of title shall be carried out for EQ Photonics. In the event of combination or mixing with other items, EQ Photonics shall acquire co-ownership in proportion to the value of the retained goods.

V. Export Controls

1. Compliance with Export Regulations

The customer shall comply with all applicable export and re-export control regulations of the Federal Republic of Germany, the European Union and, where applicable, the United States of America.

2. Dual-Use and End-Use

The customer shall ensure that dual-use or otherwise controlled goods are used and transferred only in compliance with applicable regulations. Upon request, the customer shall provide end-use or end-user statements or comparable documentation.

3. Right to Refuse Performance and Indemnification

EQ Photonics shall be entitled to suspend deliveries as long as export control reviews or governmental approvals are pending. The customer shall indemnify EQ Photonics against all damages and costs resulting from violations of export control obligations.

VI. Software Supplied with the Goods

1. License Grant

Where software is included in the delivery, the customer shall receive a non-exclusive, non-transferable right to use the software solely in connection with the delivered goods.

2. Restrictions

Any reproduction, modification, distribution or reverse engineering of the software is prohibited unless mandatory statutory provisions provide otherwise.

3. Rights and Breach

All rights to the software remain with EQ Photonics or the respective licensor. In the event of culpable and not merely insignificant breaches, EQ Photonics shall be entitled, after prior notice and a reasonable cure period, to terminate the license for cause.

VII. Warranty and Liability

1. Warranty Period

The statutory warranty period shall be limited to 12 months from transfer of risk in B2B transactions.

2. Inspection and Notice of Defects

For mutual commercial transactions, the inspection and notice obligations pursuant to Section 377 of the German Commercial Code (HGB) shall apply.

3. Liability

EQ Photonics shall be liable without limitation in cases of intent, gross negligence, injury to life, body or health, and under the Product Liability Act. In cases of simple negligence, liability for breach of essential contractual obligations shall be limited to the foreseeable, typical damage.

VIII. Serial Effects and Recall Costs

EQ Photonics shall not be liable for indirect damages, consequential damages, production downtime, loss of profit or recall costs incurred by the customer, unless liability is mandatory by law. This applies in particular to design-in services, development projects and customer-specific adaptations.

IX. Product Lifecycle and Discontinuation

EQ Photonics reserves the right to discontinue products with reasonable prior notice (“End of Life”). There shall be no entitlement to long-term product availability unless expressly agreed in writing.

X. Development Services, Design-Ins and Project Business

Development services, prototypes, samples or design-in services are provided exclusively on a project basis and do not constitute any guarantee of series suitability, series availability or series delivery unless expressly agreed. Changes to the scope of services require text form; resulting additional costs and schedule adjustments may be taken into account accordingly.

XI. Intellectual Property Rights and Know-How

All intellectual property rights, technical concepts, designs, developments and know-how of EQ Photonics shall remain the exclusive property of EQ Photonics. Customer-specific developments do not result in any transfer of intellectual property rights, but only in contractually agreed rights of use, if any.

XII. Governing Law and Jurisdiction

The laws of the Federal Republic of Germany shall apply, excluding the UN Convention on Contracts for the International Sale of Goods (CISG). The exclusive place of jurisdiction, insofar as legally permissible, shall be Munich, Germany.

XIII. Miscellaneous

1. Force Majeure

EQ Photonics shall not be liable for delays or non-performance due to force majeure events.

2. Data Protection

Personal data shall be processed in accordance with applicable data protection laws.

3. Final Provisions

Amendments and supplements to these GTC require text form. Should any provision be or become invalid or unenforceable, the validity of the remaining provisions shall remain unaffected.