

General Terms and Conditions of Sale and Delivery of E. Jacobsen GmbH

I. Scope of application

(1) The following General Terms and Conditions of Sale and Delivery of E. Jacobsen GmbH (hereinafter referred to as the “seller”) apply exclusively to all current and future business transactions between the seller and the buyer in the version valid at the time the contract was concluded.

(2) Differing, contrary or supplementary general terms and conditions of the buyer will not be accepted by seller, unless the seller has expressly agreed to their validity in writing. The following terms and conditions of sale and delivery of the seller shall also apply exclusively even if the seller is aware of conflicting or differing terms and conditions of the buyer and delivers the order to the buyer without reservation.

(3) These General Terms and Conditions of Sale and Delivery only apply to businesses within the meaning of Section 14 of the German Civil Code (BGB).

II. Quotes and contract conclusion

(1) The quotes of the seller as regards quantity, price, packaging content and delivery and loading periods are subject to change and non-binding.

(2) The buyer's order constitutes a binding contractual offer in which the buyer declares their intent to purchase the ordered goods. An order will be deemed to have been accepted when the seller confirms the order in writing or delivers the ordered goods.

(3) The conclusion of the contract shall be subject to compliance with the contractual terms and timely delivery by the seller's suppliers. This only applies if the failure to deliver is not attributable to the seller. The seller shall promptly notify the buyer of the unavailability of services. If the buyer withdraws from the purchase agreement, the seller shall promptly refund any payments already made.

(4) The majority of goods traded by the seller come from IFS-certified (or comparable) primary suppliers. However, because the seller cannot guarantee this for all goods, the buyer must also accept goods from non-IFS-certified (or comparable) primary suppliers. Upon request, the seller shall provide the buyer with information about the current certification status for each item.

III Prices and payment

(1) Unless otherwise agreed, prices are quoted ex warehouse and exclusive of value added tax (VAT) at the applicable rate. For deliveries outside Germany, customs and other export duties shall be invoiced separately to the buyer.

(2) The purchase price is payable in full without any deduction upon receipt of the invoice. Payments shall be made in euros. Bank charges or the risk of exchange rate fluctuations shall be borne by the buyer.

(3) The payment shall be deemed to have been made when cleared funds are available to the seller. With respect to cheque payments, payments will only be deemed to have been made when the cheque has cleared.

(4) Where the buyer is required to make an advance payment, they shall make the payment within four working days of receipt of the seller's invoice, as the seller packs the goods based on the customer's order. The payment will be deemed to have been made within the stipulated time limit upon the payment being credited to the account of the seller. If the buyer does not pay within a reasonable grace period to be set by the seller (usually two working days), the seller will be entitled to withdraw from the contract and to sell the goods elsewhere. The buyer shall pay the seller a flat fee of 25% of the agreed purchase price to reimburse the seller for repackaging the goods and making alternative arrangements. The buyer reserves the right to prove that the seller has not suffered any damage or that the actual damage was lower.

(5) If the buyer defaults on payment, default interest will be charged at the statutory rate (Section 288 BGB). The seller is entitled to prove that the actual loss or damage caused by the delay (e.g. higher interest) was higher. This is without prejudice to the right to assert further claims in the event of a delay.

(6) In case of default or other reasonable doubts concerning the seller's solvency or creditworthiness, the seller will be entitled – without prejudice to the seller's other rights – to demand immediate payment of all claims arising from the business relationship. In this case, the seller will also be entitled to demand an advance payment or a security.

(7) The buyer is only entitled to offset or withhold payment if the buyer's counterclaims are legally established or undisputed.

IV. Place of performance, transfer of risk, delivery

(1) Place of performance for any obligations arising from this agreement shall be the registered office of the seller.

(2) Unless agreed otherwise in writing, deliveries will be made EXW the seller's warehouse, Nordfrost GmbH & Co KG, Boschstr. 5, 24568 Kaltenkirchen, Germany (INCOTERMS 2020). The risk of accidental loss or deterioration of the goods passes to the buyer upon handover, or – if the goods are being shipped – once they have been handed over to the carrier, freight forwarder, or any other party designated to handle the shipment. The buyer shall provide the seller with all the necessary documents and declarations that the seller must submit to the authorities as proof of exemption from VAT for foreign deliveries. If the buyer fails to comply with this obligation, the seller will be entitled to charge the applicable VAT for the affected delivery. If the seller is responsible for transport and/or customs clearance and additional or increased public charges, in particular customs duties, arise between the conclusion of the contract and the delivery of the goods, the seller will be entitled to increase the agreed purchase price accordingly.

(3) The seller is entitled to make partial deliveries that will be considered partial performance to the extent that this is reasonable for the buyer.

(4) In the event of force majeure (such as war, strike, epidemic or pandemic, cyber attack, natural disaster) or other unforeseeable or reasonably unavoidable circumstances beyond the control of the seller, which prevent the seller from delivering the goods on the agreed date or within the agreed period, the delivery date or the delivery period shall

be extended by the duration of the disruption caused by these circumstances.

(5) If the circumstances preventing delivery set out in paragraph (4) lead to a delay in performance of more than four months, both the seller and the buyer will be entitled to withdraw from the agreement in whole or in part with respect to the unfulfilled part of the agreement. Other withdrawal rights of the buyer remain unaffected.

(6) Unless agreed otherwise, the seller shall choose the packaging and shipping method at their discretion with the duty of care of a prudent businessperson. If the buyer receives the goods in or on reusable packaging (including pallets), they must return the same quantity of reusable packaging of average type and quality to the respective logistics service provider. If the return is not made or not made in full even after the seller has set a reasonable deadline, the seller will be entitled to charge the buyer the current market price for new goods in respect of the unreturned reusable packaging.

(7) The delay in delivery on the part of the seller shall be governed by statutory provisions. Notwithstanding the above, the buyer is still required to send a reminder to the seller.

V. Warranty for defects

(1) The buyer shall inspect the goods immediately upon receipt. The buyer shall notify the seller in writing of any obvious defects (including weight discrepancies) without delay. In the case of perishable goods, no later than 24 hours after receipt, and in the case of other goods, within one week of receipt. Otherwise, the goods will be deemed to have been accepted. In particular, the buyer must verify without delay that the outer film packaging of the goods on the pallets is intact. Any damage to the film packaging must be noted on the delivery note and confirmed by the carrier. Where the goods are collected by the buyer, damage to the film packaging must be recorded on the collection note and acknowledged by the seller's cold storage personnel. The buyer shall document any damage to the film packaging or other visible defects, such as crushed transport cartons, immediately with photographs. If a defect is not identifiable at first and becomes apparent later, the buyer must notify

the seller in writing without delay. In the case of perishable goods, no later than 24 hours after discovery, and in the case of other goods, within one week of discovery. Otherwise, the goods will be deemed to have been accepted. The timely sending of the defect notice will be considered as meeting the respective time limits.

(2) The buyer is not entitled to refuse partial acceptance of the delivery. If the buyer refuses to accept the delivery due to defects or for other reasons, they must always reject the whole delivery and return it to the seller. The costs of an unjustified refusal of acceptance shall be borne by the buyer.

(3) The seller shall determine the exact weight of goods supplied by weighing the packaged goods and deducting the average weight of the packaging materials used. Weights may only be determined using the values marked on the packaging if expressly agreed in writing. Due to fluctuations in the weight of the packaging and the tolerance in the accuracy of the scales, deviations in the weight of the goods of 0.8% or less do not entitle the buyer to make a complaint. Weight-related complaints are excluded in any case if this is not noted on the delivery note for the goods upon receipt and countersigned by the carrier.

(4) The buyer shall bear the full burden of proof for all requirements giving rise to a claim, in particular for the existence of the defect, the time at which the defect was discovered, and the timely notification of the defect.

(5) The buyer shall keep the rejected goods ready for inspection by the seller and/or its supplier at the place of inspection and to maintain the cold chain in accordance with the goods requirement and to provide full evidence of this. Failure to comply shall exclude any warranty claims by the buyer (including complaints relating to weight). Goods that are the subject of a complaint or have been identified as defective may not be processed by the buyer.

(6) If there is a defect for which the seller is responsible, the seller will be entitled, at their discretion, to repair or take back the defective goods and replace them free of charge. The seller may refuse to remedy the defect if doing so would incur unreasonable costs. If only certain items in the delivery are defective, the buyer shall inspect the

entire delivery and identify which items are affected. The seller is only required to replace the defective items. The buyer must contact the seller, who may choose to have the defective items destroyed by the buyer instead of returning them at the seller's expense. If the buyer returns defect-free goods to the seller, the buyer will be required to reimburse the seller for the associated transport and administrative costs. The seller will be entitled to invoice a flat fee to the buyer to cover these expenses. The buyer reserves the right to prove that the seller has not suffered any damage or that the actual damage was lower.

(7) If the rectification/replacement delivery fails, the buyer will be entitled, at their discretion, to withdraw from the contract or to demand a price reduction. However, in the event of only a minor breach of contract, in particular in the case of minor defects or defects affecting only individual items in a delivery, the buyer will not be entitled to withdraw from the contract.

(8) If, following failed repair or replacement, the buyer opts to withdraw from the contract, they will not be entitled to make any additional claims for damages in relation to the defect.

(9) The customer's claims for defects shall become time-barred one year after the transfer of risk. In the case of malicious intent and the assumption of a guarantee, the statutory provisions shall apply.

(10) As a general rule, only the manufacturer's product description shall be deemed to reflect the agreed quality of the goods. The agreed characteristics are limited to the country of origin, type of animal, and cut. The characteristics country of origin, animal type, and cut conclusively define the subjective and objective quality requirements of the goods. Public statements, promotions or advertising by the manufacturer or the seller, including the information on the seller's website, shall not be construed as agreed descriptions of the quality of the goods.

(11) The seller does not provide guarantees in the legal sense to the buyer.

VI. Liability

(1) The liability of the seller is excluded in the case of a negligent breach of immaterial contractual

obligations. In the event of a negligent breach of material contractual obligations, the seller's liability will be limited to the foreseeable damage, typical for the type of goods in question. Material contractual obligations are obligations, which are essential for the proper performance of the contract and the fulfilment of which the contractual partner may routinely rely upon.

(2) The limitations of liability do not apply to claims of the buyer arising from product liability. Furthermore, the limitations of liability shall not apply in the event of physical injury or damage to health attributable to the seller or in the event of loss of life of the buyer. They also do not apply where the seller has fraudulently concealed a defect.

(3) Where the seller's liability is excluded or limited, the same applies to its employees, staff and vicarious agents.

VII Retention of title

(1) The seller will retain title to the goods until all claims arising from an ongoing business relationship have been settled in full.

(2) In the event of breach of contract by the buyer, in particular default of payment, the seller will be entitled to withdraw from the contract and demand the return of the goods.

(3) The buyer is obliged to handle the goods with care. The buyer must notify the seller without delay of any third-party access to the goods, for example through seizure. The same applies to any damage to or destruction or change of ownership of the goods. If the buyer fails to comply with these obligations, they will be liable for any resulting loss or damage.

(4) The buyer is entitled to process and resell goods in which the seller has (joint) ownership in the ordinary course of business. Any attachment of goods or transfer of ownership by way of collateral is not permitted. The buyer hereby assigns any claims resulting from the resale of the goods by way of security in the amount of the final invoice amount agreed for the goods (including VAT) to the seller, who accepts the assignment. The seller authorises the buyer revocably to collect the claims assigned to the seller in the name and for the account of the buyer. The seller reserves the right to collect the

claim directly if the buyer fails to meet their payment obligations properly.

(5) Goods may only be processed or modified for the seller. If the goods are processed with objects not owned by the seller, the seller will acquire joint ownership of the new object for the ratio of the value of the goods supplied by the seller to the other processed objects. The same applies if goods of the seller are mixed with objects not owned by the seller.

VIII Export outside the European Union

(1) If the buyer exports the goods to countries outside the European Union, they will be obliged to comply with the applicable export control regulations of the European Union. If the buyer breaches this obligation, they must compensate the seller for any resulting damage and indemnify the seller against any impending harm or third-party claims. Furthermore, the buyer is solely responsible for complying with the applicable laws in the transit countries and the country of destination and for preparing the necessary documentation.

(2) The buyer who exports goods to countries outside the European Union shall be solely responsible in particular for ensuring that the labelling obligations applicable to the goods in the respective country of destination are complied with. Any necessary changes to the labelling of the goods must be made by the buyer at their own expense.

IX. Final provisions

(1) The entire contractual relationship between the seller and the buyer, including these terms and conditions is subject to the laws of the Federal Republic of Germany to the exclusion of the UN Convention on the Sale of Goods.

(2) Hamburg, Germany, is agreed as the sole place of jurisdiction for businesses, legal entities under public law and special funds under public law.

(3) If the buyer is domiciled outside the European Union, the legal relationship between the seller and the buyer shall be governed by the UNIDROIT Principles of International Commercial Contracts (2016 edition), rather than German law. In this case, the seller's liability shall be limited to a maximum of 100% of the respective order value, by way of derogation from the provisions in Sections V. and VI;

liability for loss of profit is excluded. This limitation of liability shall not apply where the seller is liable under mandatory provisions of law that cannot be varied by contract. The seller's liability always requires fault (intent or gross negligence) on the part of the seller, for which the buyer bears the burden of proof. The final decision on any disputes that may arise in connection with this agreement or its validity will be settled in accordance with the Arbitration Rules of the Deutsche Institution für Schiedsgerichtsbarkeit e. V. (DIS)/German Institution of Arbitration without recourse to the ordinary courts of law. The arbitration tribunal shall consist of a single arbitrator. The place of arbitration shall be Hamburg, Germany. The language to be used in the arbitration proceedings shall be English.

(4) If any provision of these terms and conditions is or becomes invalid, the validity and enforceability of the remaining provisions will not be affected or impaired thereby. In such cases, the parties undertake to replace the invalid provision with a valid one that most closely reflects the economic intent of the invalid provision.

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