

# General terms and conditions of INCA SA PLASTIC (« INCA SA »)

# 1. Scope

These general terms and conditions (hereinafter "GTC") apply to all sales of goods by INCA SA to the purchaser.

The GTC are an integral part of the order concluded with the purchaser and take precedence over all other general terms and conditions of the purchaser. Processing of the order implies the buyer's acceptance of these General Terms and Conditions (GTC).

INCA SA will only recognize a purchaser's terms and conditions if it has expressly accepted them as such in writing.

The GTC may be modified at any time by INCA SA, without prior notice, except for current orders. Modifications are only valid in written form. It is the responsibility of the purchaser, in the event of a subsequent order, to regularly inform himself/herself of the content and possible modifications of these general terms and conditions.

#### 2. Price

Unless otherwise agreed, prices are net, ex works, including packaging, in freely available Swiss francs, without deductions of any kind.

All ancillary costs, such as taxes (VAT, customs duties, etc.), transport, insurance, export, transit and import permits, as well as other authorizations and certifications, shall be borne by the purchaser.

INCA SA reserves the right to adjust its prices in particular in the event of changes in wages or material prices between the time of the offer and the time of performance of the obligations under the contract.

# 3. Cancellation or modification of order

In the event of cancellation of orders in progress by the purchaser, the purchaser will pay the unpaid invoices relating to the orders in progress, increased by 20%.

If the purchaser modifies his order (quantities, dimensions, material, etc.), he must bear the actual costs incurred by INCA SA, in particular for parts already roughed out or finished, raw materials ordered, working hours consumed, etc. Any modification to the order must be approved by INCA SA in writing. Any change to an order must be approved in advance by INCA SA.

Furthermore, INCA SA reserves the right to make partial deliveries to make up for any delay in delivery.

# 4. Termination or postponement of service in the event of force majeure or exceptional circumstances

In the event of force majeure or exceptional circumstances beyond its control, INCA SA reserves the right to terminate the contract at any time with immediate effect or to postpone the provision of its services for as long as such events and their effects last, without the purchaser being entitled to claim any compensation or indemnity whatsoever.

Force majeure and exceptional circumstances are understood to mean natural disasters, epidemics, measures taken by the authorities, riots and any other unforeseeable, unavoidable and serious event which disrupts the fulfilment of INCA SA's contractual obligations to the purchaser.

# 5. Delivery dates

In the absence of any other agreement between INCA SA and the purchaser, the delivery period shall end on the day on which the goods sold leave INCA SA's factory for the purchaser. Delivery times are no longer guaranteed in the event of force majeure and exceptional circumstances, including strikes, whether such events occur at INCA SA or its suppliers; INCA SA shall not be held liable for such disruptions.

Exceeding delivery dates does not entitle the purchaser to cancel the order, to claim damages or any other compensation.

#### 6. Shipping

As soon as the goods physically leave the INCA SA factory, all risks are transferred to the buyer (EXW Incoterms 2020).

#### 7. Terms of payment

For Swiss customers, the payment term is 30 days net. For the rest of the world, payment in advance is required. Goods are dispatched upon receipt of payment.

#### 8. Notice of defects/Claims

INCA SA warrants to the purchaser that the products/goods correspond to the quality criteria described, that they are free from defects affecting their value or their suitability for their intended use.

Complaints about immediately recognizable defects (non-conformity) will only be accepted if made in writing within two weeks of receipt of delivery. All complaints must be substantiated and accompanied by documentary evidence. If no complaint is received within this period, the delivery is deemed to have been accepted by the purchaser.

#### 9. Personal data

INCA SA processes personal data, such as the first and last names of the purchaser's employees, in order to process the purchaser's requests. INCA SA processes such data solely for the purpose of fulfilling its contractual obligations to the purchaser and undertakes not to disclose such data to third parties. INCA SA and the purchaser shall ensure that their employees are aware of the importance of data protection.

# 10. Retention of property

INCA AG retains ownership of the entire delivery until full payment has been received.

The purchaser is obliged to participate in all measures necessary to protect the title of INCA SA; in particular, upon conclusion of the order, the purchaser authorizes INCA SA to enter the retention of title in the public register, books or similar documents, in accordance with the laws of the place of destination, and to complete all necessary formalities, at the purchaser's expense.

For the duration of the retention of property, the purchaser shall maintain the delivery in good condition and insure it in favour of INCA SA against theft, breakage, fire, water and other risks, at its own expense. In addition, he shall take all appropriate measures to prevent any infringement of INCA SA's property rights.

# 11. Settlement of disputes, place of jurisdiction and governing law

In the event of any dispute concerning these GTC or any other dispute which may arise between the purchaser and INCA SA concerning their contractual and commercial relationship, the purchaser and INCA SA undertake to attempt to resolve such dispute amicably before taking any legal action.

In the absence of an amicable solution, the exclusive place of jurisdiction is 2300 La Chauxde-Fonds (Switzerland). All disputes arising between the purchaser and INCA SA in connection with their contractual and commercial relationship, as well as in connection with these GTC, shall be submitted to the ordinary civil courts of the Canton of Neuchâtel (Switzerland), more specifically to the Tribunal régional des Montagnes et du Val-de-Ruz, with recourse to the Tribunal cantonal neuchâtelois and to the Swiss Federal Court being reserved.

All disputes arising from the execution or interpretation of these GTC, as well as any other dispute which may arise between the purchaser and INCA SA concerning their contractual and commercial relationship, are subject to Swiss law, to the exclusion of all foreign laws and international conventions.

La Chaux-de-Fonds, January 19th 2024