

General Terms of Sale Contracts

1. General Terms

With respect to Products to be purchased by Buyer from PLANSEE Taiwan Ltd. ("PLANSEE Taiwan"), upon fair negotiation, the parties hereby agree that these General Terms shall be applicable to and constitute a basis of the sale relation between the parties.

2. Composition of the Contract

All transaction documents to be entered into by and between PLANSEE Taiwan and the Buyer for sale of Products shall include the General Terms of Sale Contracts and Purchase Order. The General Terms of Sale Contracts shall specify fundamental rights and obligations of the parties. The Purchase Order shall set out major transaction terms and conditions of the parties, including but not limited to description of Products, quality standard, price, packaging, delivery, etc. In case of conflicts, these General terms shall prevail over any Purchase Order between PLANSEE Taiwan and Buyers.

3. Confirmation of the Purchase Order

PLANSEE Taiwan's acceptance of a Purchase Order for Products shall occur by PLANSEE Taiwan's transmission to Buyer of a written confirmation for such order.

Purchase Order confirmed by PLANSEE Taiwan shall be binding upon the Buyer. Without PLANSEE Taiwan's prior written confirmation, Buyer shall not cancel or change the Purchase Order.

4. Warranty/Limitation of Liability

PLANSEE Taiwan warrants to Buyer that the Products shall be free from defects in material and workmanship at the time of shipment. If any product of PLANSEE Taiwan found to be defective under this warranty, PLANSEE Taiwan's liability is limited to repair or replace the product. If the product cannot be repaired or replaced, Buyer's sole remedy against PLANSEE Taiwan is a refund of the money paid by Buyer.

Any claims of defects shall be made within ten days of receipt; otherwise, it will be deemed as Buyer confirmed that Products offered by PLANSEE Taiwan have no defects.

The warranty is void if the Products: (1) are altered or modified; (2) are improperly installed; (3) have been subjected to improper operation, misuse, abuse, damaged due to accident or Buyer's neglect; (4) have been worn by fair wear and tear.

PLANSEE Taiwan shall not be responsible for any product not manufactured by PLANSEE Taiwan, even though such product may be used in or in combination with PLANSEE Taiwan's Products.

Except the warranty under this contract, PLANSEE Taiwan makes no other warranty or representation of any kind, expressly or impliedly, any warranty of merchantability or fitness for a particular purpose, unless otherwise specified in Taiwanese Laws.

5. Price

Unless otherwise agreed by the parties, the price of the Products offered by PLANSEE Taiwan is net price. Costs for packing, transport and tax are not contained and should be borne by Buyer.

6. Payment

Buyer shall perform its obligation of payment as specified in the Purchase Order as confirmed by PLANSEE Taiwan. All the payment shall be paid in advance by Buyer before delivery. In case of payment arrears, PLANSEE Taiwan has the right to charge Buyer late payment interest of 8% per year on the unpaid balance of past due amounts. Meanwhile, PLANSEE Taiwan has the right to suspend delivery.

7. Delivery

PLANSEE Taiwan will deliver Products at the time specified in the Purchase Order as confirmed by PLANSEE Taiwan. If Buyer requests early or late delivery, PLANSEE Taiwan has the right to accept or reject such request. In case PLANSEE Taiwan accepts the request, all the additional costs resulting from such request shall be borne by Buyer.

Buyer shall arrange the receipt of Products after delivery. If the delivery is made earlier or later than the delivery date due to Buyer's faults, Buyer shall be liable for all losses and additional costs incurred arising therefrom.

8. Returns

Without reasonable grounds and prior consent from PLANSEE Taiwan, Buyer shall not return any Products.

For authorized return, the product shall be returned to the place appointed by PLANSEE Taiwan..

For repairs, Buyer shall pay shipping charges to return Products to the appointed place, and PLANSEE Taiwan shall pay shipping charges to return Products to Buyer after the repair. However, if the repairs are caused by Buyer's misuse or any other reason set forth in Section 4.3, all shipping charges shall be borne by Buyer.

For reasons other than repairs, Buyer shall be liable for all the shipping charges.

9. Transfer of Risks and Ownership

Risk, liabilities and relevant costs and expenses in connection with the damage to and loss of Products shall be transferred to Buyer upon delivery of Products to any carrier unless otherwise agreed by parties in writing.

Ownership and relevant ancillary rights of the Products shall be passed to Buyer after the payment is fully and duly made by the Buyer.

Unless otherwise agreed by the parties, PLANSEE Taiwan reserves the right to choose the loading spot.

Unless otherwise provided in writing, all drawings used by PLANSEE Taiwan and all novel techniques, special tooling, improvements and inventions made or acquired by PLANSEE Taiwan in performance of the contract shall be PLANSEE Taiwan's property. The ownership and relevant ancillary rights of those drawings, novel techniques, special tooling, improvements and inventions belong to PLANSEE Taiwan.

10. **Compliance with Laws; Import and Export Controls**

The Buyer shall comply with all applicable laws and regulations, including government or court orders, in particular those concerning the fight against corruption, antitrust and fair competition, environmental, health & safety, and fair labor standards.

The Buyer agrees further to comply with all applicable import and export control laws, including re-export and transfer restrictions, embargoes and sanctions regulations. The Buyer is responsible for obtaining any and all necessary licenses or other approvals that are required for the import, use or export of the Product according to the laws and regulations as are applicable to Buyer.

In the event that a government agency requests documents from PLANSEE Taiwan that requires the cooperation of Buyer (e.g., End-Use Declaration, Import Certificates), the Buyer shall, in a timely and diligent manner, produce such documents or perform such actions as may be requested by the PLANSEE Taiwan to satisfy the request of the government agency. Should delays in shipment arise as a result of Buyer's failure to cooperate in a timely and diligent manner or due to the government agency approval process, then the time for PLANSEE Taiwan's performance shall be extended accordingly.

In the event that the delivery of Product or PLANSEE Taiwan's performance hereunder becomes impaired, whether temporarily or permanently, due to (i) the applicable national or international laws and regulations, in particular export controls, embargoes or other restrictions, or (ii) the denial or revocation of necessary approvals for reasons not attributable to PLANSEE Taiwan, the PLANSEE Taiwan shall be under no further obligation to deliver or to perform hereunder. The Buyer waives any claims against PLANSEE Taiwan and agrees not to seek any damages or exercise any rights against PLANSEE Taiwan in such a case.

The Buyer agrees to indemnify and hold PLANSEE Taiwan harmless against any costs or damages incurred by PLANSEE Taiwan, including any third party claims against PLANSEE Taiwan, that arise from Buyer's failure to comply with the requirements of this Section 10

11. **Liability for Breach of the Contract**

If, due to the Buyer's liability, any third party's claim or investigation or penalty of administrative department is made against PLANSEE Taiwan, or any damage or additional cost is incurred by PLANSEE Taiwan, the Buyer shall fully indemnify PLANSEE Taiwan and hold PLANSEE Taiwan harmless from the foregoing.

If, without statutory exemption or excuse, the Buyer delays or fails in its performance of this contract and the Purchase Order, which results in that the purpose of this contract becomes unable to realize, PLANSEE Taiwan shall have the right to unilaterally cancel part of or all purchase orders or to terminate the contract, and the Buyer shall compensate all losses incurred by PLANSEE Taiwan as a result thereof.

If, without statutory exemption or excuse, PLANSEE Taiwan fails in its performance of this contract and the Purchase Order, the amount of the responsibilities which might incur should not exceed the price paid for the Products.

12. **Trade Secrets and Information**

The Buyer shall treat all trade secrets and information (whether marked with "confidential" or not) of PLANSEE Taiwan and/or its affiliates that comes to its knowledge during the execution and performance of the contract in confidential. Without PLANSEE Taiwan's prior written consent, the buyer should not disclose PLANSEE Taiwan's trade secret or information to any third party (except for disclosure required by laws and regulations). Trade secrets and information includes but is not limited to: technical information and data in connection with the production, manufacturing, research and development of goods, business plan, market strategy, special packaging, etc.

13. **Force Majeure**

PLANSEE Taiwan shall not be liable in the case where events beyond its control, including but not limited to floods, strikes, lockouts or other labor disturbances, fires, explosions, accidents, wars, delay of a carrier, inability to obtain electricity power or fuel, machinery or truck breakdowns, failure of normal sources of supply, act of third party, restraints of governments, etc. The performance of PLANSEE Taiwan will be suspended for the duration of such events and the delivery time will be extended by the same period of time. Payment for delivered Products shall not be affected.

14. **Governing Law and Dispute Resolution**

The execution, effectiveness and performance of as well as dispute under this contract shall be governed by laws and administrative rules of the Republic of China (RoC), without regard for its choice and or conflict of laws provisions.

Any controversy or dispute arising from or in connection with this contract shall be settled by the parties through friendly consultation. If no agreement can be reached through such consultation, either party may submit the dispute to Chinese Arbitration Association, Taipei in accordance with the Association's arbitration rules. The place of arbitration shall be in Taipei, Taiwan. The arbitral award shall be final and binding upon both parties.