

General Terms and Conditions of Sale

Valid from 01.12.2026

Application. These general terms and conditions of sale (the "Terms & Conditions") apply to any sale of products or services by ROBERTET SA, 37 Avenue Sidi Brahim, BP 52100, 06130 Grasse, Cedex, France (the "Seller") to a customer (the "Buyer"), and shall prevail over any conflicting terms contained in any other document or email delivered by the Buyer to the Seller, including but not limited to Buyer's terms and conditions of purchase. No additions to or variations from the Terms & Conditions hereof shall be binding upon the Seller unless expressly agreed in writing by the Seller. Buyer's agreement to proceed with the purchasing of Products or performance of the Services shall be understood as Buyer's acceptance of these Terms and Conditions.

Purchase Order and Acceptance. Any order of Seller's products (the "Products") or services (the "Services") shall be done by the Buyer in writing (the "Purchase Order"). The Purchase Order shall only become binding on the Seller upon the issuance by the Seller of written confirmation of acceptance ("Order Confirmation"). Orders for certain Products may be subject to minimum order quantities and/or minimum order values per Product line. The Seller reserves the right to reject any Order that does not comply with such requirements communicated to the Buyer in advance, or, more generally, any Order where refusal is permitted under applicable law. The Buyer may not cancel Purchase Orders already accepted by the Seller.

Prices & Payment Terms. Product or Service prices are those set out in the Order Confirmation or, in the absence of such Order Confirmation, those otherwise agreed in writing between the Parties. All prices are exclusive of all taxes, duties, levies, or charges of any nature applicable to the supply of the Products or Services. Unless otherwise agreed in writing by the Parties, the price applicable to a given Purchase Order shall apply solely to that Purchase Order and shall not constitute a commitment with respect to the pricing of any subsequent Purchase Orders. Each new Purchase Order shall be subject to the prices valid at the time of the issuance of the relevant Purchase Order as communicated by the Seller and accepted by the Buyer.

Payments for the purchase of Products or Services are due 30 days following the presentation of the invoice. Any amount not paid by the due date shown on the invoice shall be subject to late payment penalties, calculated at the European Central Bank (ECB) bi-annual interest rate for its most recent refinancing operation, plus 10 percentage points. The Buyer agrees to pay all attorney fees and costs of collection incurred by the Seller in case of prolonged payment issue. Additionally, the Seller reserves the right to defer or cancel any future deliveries of the Products or performance of the Services until the full settlement of outstanding invoices.

Transport & Delivery. Shipment date given by the Seller is an indication only, it is conditioned upon the timely delivery of its suppliers and does not constitute any commitment on the part of the Seller. However, the Seller will use its best endeavors to ship the Products by the date requested by the Buyer (if any). Should the Seller encounter any difficulties in meeting the initial shipment date, the Seller will inform the Buyer accordingly and will suggest an alternative shipment date. No penalties or deductions of any kind may be imposed on the Seller for any delay in shipping the Products.

Product transport, delivery and transfer of risks shall be governed by applicable Incoterm (2020 or any subsequent version available). In the absence of an Incoterm expressly agreed upon by the Parties, the applicable Incoterm is EXW (2020 version or later).

Packaging. Supplier will determine at its own discretion the most appropriate Product packaging for Product delivery. Any specific request by the Buyer regarding Product packaging must be approved by the Seller in advance in writing and may result in an additional cost to be borne by the Buyer.

Order Compliance. The Buyer shall have 8 business days from the effective date of delivery of Products or performance of the Services to express any reservations in writing to the Seller. In the absence of reservations expressed by the Buyer within aforementioned timeframe, the Products delivered or the Services performed by the Seller shall be deemed to be accepted by the Buyer. Regarding any latent or hidden defects non detectable upon delivery, the Buyer shall notify them to the Seller within 8 business days from discovery of such defect. Any claim that the Products are not compliant shall be duly substantiated by the Seller. The Seller will at its own discretion replace or reimburse the Products that are determined to be non-compliant by the Seller. No such claims will be admissible beyond the aforementioned timeframe. Due to the nature of Products, all deliveries are subject to reasonably accepted tolerance in terms of quantities.

Changes. Any requests for changes in Purchase Order shall be done in writing to the Seller and the Seller will evaluate its feasibility and associated costs. The Seller will use its best endeavors to accept the desired changes in the Purchase Order but shall be under no obligation to do so. Any costs associated with the changes of the ongoing Purchase Order shall be borne by the Seller. Seller's refusal to implement the requested changes shall not give the right to the Buyer to cancel the Purchase Order concerned.

Transfer of Ownership. Transfer of ownership occurs upon delivery of Products at the agreed delivery location. Any transfer of ownership of the Products from the Seller to the Buyer shall be subject to the Seller's receipt of full payment of all sums due in respect of the relevant Purchase Order. The foregoing is without incidence to the provision regarding the transfer of risks provided in the article on "Transport & Delivery" of these Terms & Conditions. The sale of Products or Services does not entail any transfer of underlying intellectual property rights. The flavor and fragrance formulations remains the ownership of the Seller.

Representations and Warranties. The Seller warrants that the Products and/or Services delivered to the Buyer materially comply to the Buyer's specifications approved in writing by the Seller. The Buyer shall be solely responsible for determining the suitability and fitness of the Products for its intended use, and for ensuring compliance of the finished products into which the Products are incorporated with all applicable laws and regulations. To the fullest extent permissible by applicable law, Seller makes no warranties or representations, express or implied, with respect to merchantability, non-infringement or fitness for any particular purpose whatsoever of the Products or Services sold pursuant to these terms and conditions.

Limitation of Liability. The Products are intended solely for incorporation into Buyer's finished goods and it is incumbent upon the Buyer to ensure that the said finished products are safe and compliant with the laws and regulations in force in the countries in which they are sold. The term "Claims" as used in this document shall be understood to comprise any and all actions, claims, demands, judgments, losses, costs, liabilities, damages, including, but not limited to, property damage, personal or bodily injury, death, expenses and/or fees ("Claims"). No direct or indirect Claim may be made against the Seller for Claims linked to deficiencies that Buyer had a chance to detect upon Product delivery but made no reservations to such end in accordance with these General Terms and Conditions. In no event shall the Seller be held liable for any indirect, incidental, special, consequential, or non-material damages including any loss of business, loss of revenue, loss of profit, loss of clientele, or damage to reputation suffered by the Buyer or any third party arising from the delivery, use, or incorporation of the Products by the Buyer. To the fullest extent permissible by law, Seller's liability in connection with the sale of Products or Services is limited to the price of Products or Services concerned by the Seller's breach of these Terms & Conditions.

Anti-corruption & Ethics. The Buyer undertakes to comply with all laws and regulations applicable to its activities, as well as Robertet Group's principles regarding ethics, integrity, and compliance in particular concerning anti-corruption, human rights, labor law, health and safety, the environment, and personal data protection. The Buyer declares that, to the best of its knowledge, no actual or potential conflict of interest is likely to interfere with its decisions or the performance of its obligations and undertakes to inform Robertet without delay of any circumstance that could give rise to such a conflict. The Buyer acknowledges having reviewed Robertet Group's compliance policies and Anti-Corruption Code of Conduct available on Robertet

website (www.robertet.com) and is aware of the ethics whistleblowing tool made available by Robertet Group via the NAVEX platform, and undertakes to comply with them. The Buyer declares that it is not subject to economic sanctions and undertakes to comply with applicable export control regulations (including those of the EU, France, the United States, and the UN). It agrees not to export or re-export finished products incorporating the Products to any country, entity, or person subject to embargoes or restrictive measures without the required authorizations. Any breach of these obligations may result in the immediate termination of commercial relationship between the Seller and Buyer automatically and without further judicial formality without prejudice to any other remedies available to the Seller.

Personal Data Protection. Each Party undertakes to comply with applicable regulations regarding personal data protection, including but not limited to Regulation (EU) 2016/679 (GDPR). Where the performance of the order involves the processing of personal data, the Parties undertake to implement appropriate technical and organizational measures to ensure their security, confidentiality, and integrity.

Miscellaneous. If any provision of these Terms & Conditions is held invalid or unenforceable, the remaining provisions shall remain in full force and effect. No failure or delay by either Party in exercising any right, remedy, power or privilege under these Terms & Conditions shall operate as a waiver thereof. Neither Party shall be liable for any failure or delay in the performance of its obligations to the extent caused by an event of force majeure, being any event beyond its reasonable control, including but not limited to natural disasters, extreme weather conditions, epidemics, acts of government, or major disruptions affecting among other the supply or pricing of raw materials, including significant shortages or abnormal price fluctuations arising from climatic conditions. The affected party shall promptly notify the other party and use reasonable efforts to mitigate the effects of such event. Seller reserves the right to modify the Terms & Conditions at any time. New Terms & Conditions will apply any new Purchase Orders raised with the Seller thirty days following their notification or publication.

Governing Law, Jurisdiction and Venue. This Agreement shall be interpreted and construed in accordance with French law. Any dispute relating to the validity, enforceability, interpretation, performance, or termination of these Terms & Conditions shall be brought exclusively before the competent courts of Paris, France. The Seller and the Buyer expressly exclude the application of the Vienna Convention of 11 April 1980 regarding the interpretation and performance of this agreement.