GENERAL PURCHASE CONDITIONS OF INGENIERÍA DE COMPUESTOS, S.L.U.

1. OBJECT

1.1. These GPC (General Purchase Conditions) regulate the purchase by InCom Group of all types of goods, equipment and materials (hereinafter "Goods") or the provision of all types of services offered by the Supplier.

2. VALIDITY AND PRELATION OF DOCUMENTATION

2.1 These GPC shall at all times constitute an integral part of the purchase agreement and shall apply to all subsequent purchase contracts without separate notification of such applicability.

2.2 GPC other than those set out in this document or any deviation from them shall not be accepted, unless InCom expressly accepts them in whole or in part.

2.3 In the event of contradiction between the Special Conditions of Purchase, the General Terms and Conditions and the delivery contract, the delivery contract signed between the parties shall prevail in the first instance, followed by the Special Conditions agreed in writing, and finally these General Terms and Conditions.

2.4 The Supplier's verbal agreements and conditions of sale shall only apply if they are confirmed or acknowledged by InCom in writing. Failure to object shall in no case constitute tacit acceptance by InCom.

2.5 The Supplier may not assign or negotiate in any way all or part of the contract with InCom without the prior written consent of InCom.

2.6 Delivery of the goods constitutes the Supplier's unreserved acceptance of these conditions.

2.7 In the event that the Supplier wishes to rely on InCom to represent it or the Supplier to act on behalf of InCom, an express written agreement must be made in order to be effective.

3. ACCEPTANCE OF THE GPC

3.1 Acceptance of these GCP constitutes agreement with all of their terms and conditions.

3.2 The mere confirmation of the PO (Purchase Order) by the Supplier implies acceptance of the GPC.

4. CONSULT

The consultation of InCom personnel shall not constitute a contractual relationship and shall not give rise to any obligation associated with the purchase agreement. Details and information provided in relation to the suitability and use of the goods and/or services to the Customer shall not be binding. To the extent permitted by law, InCom shall not assume any liability on the basis of such consultations.

5. PRICE

5.1. The price stated in the PO is firm, fixed and not subject to revision, unless otherwise expressly agreed by the Parties.

5.2. The price shall be the price indicated in the PO under the conditions and place of delivery set out in the same PO and in accordance with the Incoterm agreed between the parties.

5.3. No charges for transport, packaging or other costs will be accepted unless expressly agreed by both parties in advance.

5.4. The Price includes three (3) months of **consignment** storage for each good at the Supplier's premises, and the Supplier shall be responsible for any damage that the good may suffer during such storage. The goods shall be supplied in accordance with the instructions provided by InCom.

6. METHOD OF PAYMENT

6.1. Only original invoices will be considered, accompanied by the corresponding delivery note or similar document signed and accepted by InCom, in which the number of the corresponding PO, quantities, references and prices are stated, as well as the rest of the significant data reflected in the PO.

6.2. Unless a special agreement is reached with the supplier, which shall be indicated in the PO, payment shall be made on the 20th day of the month 60 calendar days after the date of receipt of the goods and/or services, under the conditions and place of delivery set out in the PO and in accordance with the Incoterm agreed between the Parties, even if the invoice or equivalent request for payment has been received earlier.

6.3. Bank transfer is established as the usual means of payment.

6.4. The invoice must be delivered to InCom by the fifth working day of the following month in order for payment to be honoured when due. Otherwise, the payment will be processed the following month.

6.5. Invoices for goods or services related thereto that have not been contracted directly by InCom shall not be paid, unless expressly agreed otherwise.

7. DELIVERY

7.1. All goods delivered shall be identified and accompanied by the corresponding delivery note in duplicate, indicating the PO number, quantity, code, reference or drawing number, designation or description of the goods, as well as by other documents required by InCom (quality certificates, inspection, etc.). One signed copy of the delivery note shall be sent to InCom and the other shall remain in the Supplier's possession for subsequent forwarding with the invoice.

7.2. The goods shall contain, expressly and visibly on their packaging and on the corresponding delivery note, the "InCom Group article code" and the PO or service confirmation associated with the shipment.

7.3. All goods must be properly packed to avoid any damage. InCom will not accept any charge for packaging if it has not been previously agreed. Packaging shall be at the Supplier's expense and shall be suitable for the goods and the agreed mode of transport, in such a way as to protect them effectively during transport, guaranteeing all the characteristics and specifications defined in the technical specifications of purchase.

7.4. Where packaging, pallets or other means of handling timber are used for the goods, phytosanitary specifications according to FAO standards must be met.

7.5. Unless otherwise specified, delivery and receipt of the goods shall be made in accordance with the Incoterm defined in the relevant PO.

7.6. InCom reserves the right to return any goods received in excess of the quantities ordered, and the Supplier shall bear the costs incurred in this respect.

7.7. InCom's acceptance of the goods received shall be subject to InCom's review of their compliance with the technical specifications. Goods rejected by InCom's quality control as defective shall be returned to the Supplier and the Supplier shall be charged for the costs incurred from their origin. This return may result in the cancellation, in whole or in part, of the PO without any compensation to the Supplier. However, InCom reserves the right to repair, according to the Supplier's instructions, the defective good, the Supplier being responsible for the costs incurred by such repair.

8. DELIVERY DEADLINES

8.1. The delivery schedule set out in the PO shall be firm and shall be made in accordance with the quantities, dates and places specified therein or as otherwise agreed by the Parties.

8.2. Partial or total non-compliance with the delivery dates shall give rise to the application of a penalty equivalent to 0.5% of the total amount of the invoice if the delay is between one and seven calendar days. From the eighth day of delay from the scheduled delivery date, the penalty shall be 1% of the amount of the delayed goods per calendar week of delay. Penalties for delay shall not exceed 10% of the total amount of the PO. If the delay in delivery is of such duration that InCom is entitled to the maximum penalty described above and the goods have not been delivered, InCom may terminate the PO.

8.3. InCom may additionally charge the Supplier for all costs and surcharges incurred as a direct consequence of the delay.

8.4. InCom reserves the right to reject the goods delivered after the deadline stipulated in the PO, with the Supplier bearing the costs of return.

8.5. InCom reserves the right to change delivery periods and specifications.

8.6. The amount resulting from the application of the penalty clauses agreed in the preceding paragraphs may be deducted from the total amount of the invoice for the goods supplied.

9. MODELS, DRAWINGS AND TOOLS.

9.1. Any models, drawings or tools manufactured on behalf of InCom or paid for by InCom shall remain the exclusive property of InCom, unless authorised in writing, and may not be used for the manufacture of non-InCom products, nor may they be reproduced or transferred to third parties in any other form or title, in accordance with the confidentiality agreement in paragraph 13 of these GPC or any other specific agreement that may have been signed by the parties.

9.2. As bailee, the supplier is responsible for their value and undertakes to treat them with care and to return them when InCom onsiders appropriate.

9.3. InCom reserves the right to modify the drawings and technical specifications.

10. LIST OF RESTRICTED MATERIALS.

The supplier guarantees that none of the products supplied to InCom contain any elements that are on the Restricted Materials List (hereinafter referred to as RML). The use of substances and mixtures contained in the RML is prohibited by the following legislation:

- ✓ Regulation of the European Parliament and of the Council 2008/0240 (COD) of 27 May 2011 on the restriction of the use of certain hazardous substances in electrical and electronic equipment. Also known as the RoHS Directive. Restriction of Hazardous Substances. https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32011L0065
- ✓ Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94, as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC. Including the REACH restricted list.
- ✓ Regulation 1272/2008 of the European Parliament and of the Council, Classification CLP.

Upon InCom's request, the Supplier shall provide full clarification of the compounds involved, whether or not an SDS (Safety Data Sheet) is required.

Restricted materials are those listed in the following links:

- ✓ European Chemical Agency (ECHA) ⇨ https://echa.europa.eu/es/information-on-chemicals
- ✓ Restriction of Hazardous Substances ⇨ http://ec.europa.eu/environment/waste/rohs_eee/legis_en.htm

11. QUALITY CONTROL. TRACEABILITY

11.1. The Supplier shall allow InCom, its representatives and its Customers, upon request, access to its premises for the purpose of testing, inspection, certification or quality control of the goods.

11.2. Quality control shall in no case imply final acceptance of the supplies or conformity with the specifications of the PO.

11.3. InCom reserves the right to inspect the manufacture and control of the goods at the Supplier's premises and other Suppliers or suppliers subcontracted to the Supplier. This right of quality control is extended to InCom's Customers on request.

12. QUALITY OF PRODUCTS PURCHASED BY INCOM

12.1. **Quality system requirements**

The Supplier shall comply with InCom's quality requirements and the applicable requirements of ISO 9001:2008, ISO 14000 and primarily OHSAS 18000.

12.1.1. The Supplier shall allow InCom to inspect whether its quality management complies with the requirements of this Agreement. The object of inspection may be a system, procedure, product or process. In addition, InCom has the right to carry out a random inspection and the Supplier shall provide active cooperation. If InCom finds non-compliant items during the systematic quality inspection, the Supplier shall provide a preliminary report within two weeks and a full report within four weeks (including, but not limited to, root cause analysis, corrective measures, preventive measures, etc.). Non-compliance items can only be closed by obtaining confirmation from InCom, and InCom reserves the right to follow up further.

12.1.2. The inspection of the product by InCom shall not relieve the Supplier from the responsibilities for the quality of the product in progress and the finished products.

12.2. **Product quality planning requirements for the preliminary stage**

12.2.1 The Supplier may not deliver batch products if PPAP (Production Part Approval Process) / APQP4wind (Advanced Product Quality Planning 4) is not approved by InCom, unless it obtains InCom's provisional batch approval and affixes the relevant labels. The Supplier shall devote sufficient resources to obtain InCom's PPAP approval by resolving issues and complying with InCom's proposed requirements prior to the expiry of the provisional batch approval.

12.2.2 The PPAP documents delivered to InCom shall comply with InCom's requirements, and the Supplier shall ensure that the entire actual process is in accordance with the description in the documents, including product design, quality control, etc.

12.3. **Requisitos para el control de calidad**

12.3.1 Process control requirements

12.3.1.1 The Supplier shall conduct a quality control programme to ensure that all materials, processes and deliveries to be provided to InCom are in a controlled state, and the state shall be obviously visible. The Supplier shall use the relevant technology or method to ensure that the product defect can be found in a timely manner, and organise and implement appropriate corrective and preventive actions. InCom's key product characteristics (e.g. match, function, shape and size) must be particularly reflected in the relative quality control file.

12.3.1.2 Key quality characteristics (Critical to quality) need 100% inspection and testing, and process capability should be periodically reviewed.

12.3.1.3 The Supplier shall confirm whether the technical documentation purchased is in accordance with the version specified in the PO.

12.3.1.4 The Supplier shall develop an appropriate technical and/or quality process in accordance with the technical requirements provided by InCom, as well as with the committed quality objectives, to ensure that the product produced by the Supplier is in a controlled state from the receipt of parts and raw materials to the shipment of the finished product; furthermore, the quality control shall be carried out in strict accordance with the Quality Control Plan that guarantees the quality of the product according to the specifications defined by InCom.

12.3.1.5 If InCom proposes any technical specification, the Supplier may perform quality control in accordance with the technical specification proposed by InCom or with its own technical specification (the technical specification shall not be lower than the technical documents confirmed by both parties). It must be ensured that at least the requirements of the technical documents signed by both parties are met.

12.3.2 **Requirements for non-conforming products and problem solving**

12.3.2.1 Control of non-conforming products found by InCom: All non-conforming products, suspect products and non-conforming raw materials must be controlled, isolated and identified. If quality problems occur, effective containment measures must be taken immediately, such as a 100% evaluation.

12.3.2.2 In case of a defective product that needs troubleshooting, repair and rectification by the Supplier at the production site, the Supplier shall provide the rectification programme within three (3) working days, which is subject to confirmation by InCom and validation by both parties if necessary. The Supplier shall strictly comply with the site safety standards and share the responsibility for the same.

12.3.2.3 If the Supplier recalls or is requested to recall the product due to a product quality problem, the Supplier is obliged to take appropriate measures to safeguard the interests of InCom and InCom's customers; the Supplier shall bear the losses and expenses related to the return of the product.

12.3.2.4 When InCom reports a Non-Conformity due to product quality by telephone call, fax, mail or other means, the Supplier shall respond and take interim corrective action within twenty-four (24) hours to ensure normal operation of InCom, providing initial solutions within two (2) business days and carrying out implementation in accordance with the consensus reached between the two parties. Where necessary, the Supplier shall organise its personnel in a timely manner at the facilities required by InCom.

12.3.2.5 In case of any quality problem, the Supplier shall provide the appropriate analysis and improvement report (in the required InCom template or 8D report). The Supplier is obliged to develop and start implementing corrective measures within one (1) week, and complete the corrective and preventive measures within one (1) month, and provide written feedback to InCom.

12.3.3 Change of management requirements. In case of any change in the production process of InCom's product, including product design, production equipment, raw materials, manufacturing processes, change of location, change of sub-supplier, etc., the Supplier must take the initiative to inform the "Supplier Quality Engineer" (SQE), and only with the written approval of InCom can the Supplier implement the change. InCom has the right to decide whether to organise an on-site inspection or a product verification according to the degree of importance of the product. The Supplier shall assume all liabilities for any consequences incurred if it fails to notify InCom or fails to make unauthorised changes without InCom's approval.

12.3.4 Traceability requirements

12.3.4.1 Product identification: The Supplier's product must have a permanent identification, the outer packaging must have a visible label. The identification plate, nameplate or label must be clearly marked with the description of the good, specifications, serial number or batch number, production date, InCom order, InCom item code, etc. and other information. The label on the outer packaging must contain InCom's good number and the description of the good. Meanwhile, the Supplier shall ensure that the tracking information in the same code range of the good is unique.

12.3.4.2 Traceability of sub-components: the Supplier shall record and provide traceable information on key components or raw material, including the Supplier's good number, InCom's good number, good name, specifications, serial number or batch number, as well as the manufacturer and other effective information delineating any potential quality issues.

12.4. **Claims for losses and expenses**

12.4.1. In the event of a defective or damaged product or equipment, as well as the closure of InCom's business, or InCom's failure to fulfil its customers' orders in a timely manner due to the Supplier's fault, the Supplier shall compensate InCom for the related costs and losses.

12.4.2. In case of interruption of InCom's production due to failure of the Supplier's product or premature delivery of qualified products, the Supplier shall compensate InCom according to the standard of € 25 per person per hour.

12.4.3. If quality problems are caused to InCom or a third party due to an unqualified product provided by the Supplier and InCom is claimed by a third party, the Supplier shall bear the losses related to InCom.

12.4.4. In the event that both parties confirm that the loss was caused by the Supplier, if InCom notifies the Supplier of the claim and the Supplier nevertheless does not respond within one week, the claims shall be deemed to be accepted by the Supplier. InCom shall deduct the amount of the claim from the contract payment payable. Losses include:

a) Cost of goods, including the cost of replacement of components and of goods caused by defective components;
b) Cost of labour hour, including troubleshooting, maintenance, rectification, replacement and sorting etc., the cost of labour hour is €25 per person per hour;
c) Travel costs, including transport, accommodation, subsistence, staff insurance and other expenses, which are subject to actual occurrence;
d) Transport costs;
e) Storage costs;
f) Losses to the owner due to defective product.

13. WARRANTY

13.1. The Supplier warrants that the good:

- Is its full property, is free of charges and encumbrances in favour of third parties and has the patents, licences and other industrial and intellectual property rights necessary for the realisation of the object of the PO.
- Is free from defects or defects in workmanship and material, whether visible or hidden. The warranty also covers defects that may be revealed during the machining process, in which case the cost of machining will be added to the cost of the defective good and the supplier will be charged for both items.
- It is fit for purpose, of first quality and use and meets the technical specifications and safety and quality requirements requested by InCom.

13.2. The guarantee will cover the repair and replacement of the defective good, under the same conditions and within the same terms and conditions set out in the following point, with this period being interrupted by the time spent on the respective repairs or replacements. In addition, the Supplier will be responsible for the expenses and extra costs (cranes, transport and labour) that are necessary to carry out these actions, up to a limit of 15% of the value of the repaired or replaced goods.

13.3. The warranty period shall be the longer of thirty-six (36) months from the date of delivery of the goods or twenty-four (24) months from the date of manufacture. Furthermore, they shall in any case cover the warranty period that InCom undertakes to its customers, and the Supplier shall assume any liability that may arise as a result of defective supplies.

13.4. The Supplier undertakes to send the quality certificates requested before dispatching the goods or to enclose them with the delivery note.

14. INSURANCE

14.1. The Supplier shall take out and maintain in force at its own expense and at its own cost at all times during the course of the PO, and with companies of recognised financial solvency, the following insurances:

a) Compulsory civil liability insurance for damages that the vehicles used by the Supplier may cause to third parties.
b) Civil liability insurance, with a limit of indemnity of not less than 1,000,000 Euros and a sub-limit per victim of not less than 150,000 Euros to cover material and/or personal damages and consequential damages caused to third parties, including, among others, Employer's Liability, Product/Post-Working Liability, Civil Liability derived from Transport and Civil Liability due to accidental pollution.
c) Sea and/or land and/or air transport insurance covering loss or damage to the goods during transport and/or handling from the workshops or warehouses at origin to delivery, including loading and unloading of the goods.
d) The taking out and maintenance of such insurance shall not alter any of InCom's obligations under the PO to hold InCom harmless.

14.2. Upon InCom's request, the Supplier shall provide InCom with copies of proof of payment of premiums and copies of the insurance policies taken out or, failing this, insurance certificates, which may not be modified or cancelled until the performance of the PO has been completed, unless InCom has given its prior written consent.

15. CONFIDENTIALITY

15.1. The Supplier shall keep confidential any technical, economic or commercial information relating to InCom, its customers or its goods or process information derived from drawings, plans, tooling, specifications or any other information provided by InCom and shall not directly or indirectly disclose such information (hereinafter the "Confidential Information") to third parties for purposes other than those provided for in these GPC. The Confidential Information provided by InCom to the Supplier shall remain the property of InCom and the Supplier shall refrain from using such Confidential Information and documents for its own use and benefit or for the benefit of third parties.

15.2. The transmission of Confidential Information by the Supplier to its personnel shall only be made to the extent strictly necessary for the performance of the PO, the Supplier guaranteeing in all cases compliance by such personnel with the obligation of confidentiality.

15.3. If disclosure of the Confidential Information is required by law or in compliance with an order of a court, tribunal, or competent administrative authority, the disclosure or notification of the Confidential Information shall be limited to what is strictly necessary for compliance with the legal obligation or the order of the competent authority, and shall be promptly communicated to InCom.

15.4. InCom may require the Supplier to return all documents and other material containing the Confidential Information supplied on whatever medium, which the Supplier shall return immediately, undertaking to destroy any tangible copies of the same.

15.5. The obligation of confidentiality shall remain in force for the duration of the PO and indefinitely after the termination of the PO.

15.6. Breach of the obligation of confidentiality shall automatically give rise to an obligation to pay InCom the corresponding compensation for all damages that may arise from such breach.

16. ASSIGNMENT AND/OR SUBCONTRACTING

16.1. The Supplier may not assign and/or subcontract, in whole or in part, the PO without the express prior written consent of InCom.

16.2. Granting the Supplier the subcontracting of all or part of the PO shall not release the Supplier from its responsibilities towards InCom.

16.3. InCom may assign the rights to a purchase order to any company of the InCom Group.

16.4. The Supplier may not assign the ordinary receivables arising from its invoicing to InCom without the latter's express consent.

17. LEGAL REQUIREMENTS

The Supplier shall be responsible for ensuring compliance with the relevant legal and official regulations [illegible] with the use of the prod[illegible]services purchased by InCom.

18. SUSTAINABLE PROCUREMENT POLICY

[illegible]ce with our sustainable procurement policy by integrating ESG (Environmental, Social and Governance) aspects throughout the procurement process in order to avoid and mitigate potential adverse environmental, social and economic impacts associated with the procurement of goods and services, ensuring the generation of value and benefit not only for InCom but also for society, the economy and the environment by committing to:

- Ensuring that the principles of ethics and integrity, equal opportunities and free competition, transparency and traceability, independence and objectivity in decision-making are respected.
- Ensure that human and labour rights are respected by assessing the performance of suppliers to prevent any non-compliance or identify any violations, promoting a culture of respect both internally and throughout the supply chain.
- Promote equality, diversity, inclusion and non-discrimination, ensuring work-life balance, fair remuneration and the safety and well-being of people, ensuring working conditions and identifying and assessing suppliers' performance in these areas to avoid any non-compliance, and recognizing best practices.
- Encourage the procurement of goods and services from local or locally based suppliers to promote the development of the communities where we operate.
- Make appropriate communication channels available to suppliers to facilitate dialogue and communication.
- Train and sensitise both buyers and suppliers on ethics and compliance and ESG issues and encourage them to pass this commitment on to their supply chain.
- To comply at all times with the environmental provisions in force (European, state, regional or local), committing to (i) reducing the generation of waste; (ii) contributing to the correct segregation and management of waste; and (iii) actively participating in the implementation of energy-saving measures.

19. CODE OF CONDUCT FOR SUPPLIERS AND THIRD-PARTY INTERMEDIARIES. SUPPLY CHAIN SECURITY

The Supplier shall be responsible for ensuring compliance with our code of conduct with suppliers and third party intermediaries; namely: inserting link code of ethics/conduct, as well as ensuring that it is complied with throughout the supply chain.

20. NOTIFICATIONS AND COMMUNICATIONS

The parties agree that for any notification or communication between the parties, the following shall be considered valid addresses for the purposes of notifications, summons and summons:

- For the Customer: the one assigned in the Purchase Order.
- For InCom: the one set out in the footer.

Any change of address of the parties during the term of this contract must be communicated in writing to the other party within seven days of the day on which the change of address occurs.

21. PARTIAL NULLITY

Should any provision of these conditions of purchase be invalid or unenforceable, this shall not affect the validity of the remainder of the document. Invalid or unenforceable provisions shall be replaced by valid and enforceable provisions that satisfy the legal and economic tenor by adapting the original provisions to the greatest extent possible.

22. RESOLUTION

22.1. The PO may be terminated at the request of either Party in the following cases:

a) Mutual agreement of the Parties.

b) Serious and repeated breach of any of the clauses contained in the GPC by any of the Parties, including, but not limited to, the following list:

- By InCom, in the event of delays of more than two (2) weeks per year by the Supplier in at least 5% of the goods included in the PO or upon reaching the maximum applicable penalties as set out in these GTC.
- On the part of the Supplier, in the event of continued and repeated non-payment of invoices by InCom.

c) The knowledge of one Party that there are judicial, administrative or tax liens against the other Party, if this impairs its ability to perform the PO.

d) If force majeure makes it impossible for either Party to fulfil its obligations under these GTC

e) Por la cesión no autorizada por el Proveedor de su posición en la OC, de acuerdo con estas CPC.

f) For breach by the Supplier of the obligation of confidentiality required in these GPC.

22.2. Any of the causes of termination described in the previous point, with the exception of the causes indicated in letters a) and d), shall entitle the other party, who has not incurred in it or has not caused it, to terminate the PO, if the Parties do not remedy the situation within a period of less than sixty (60) working days from receipt of the written notice specifying the breach, with the non-breaching party being entitled to the penalties that may correspond to it on the basis of these GPC, as well as to the compensation for damages that may be applicable.

22.3. In no case shall the termination proceed at the request of the party to whom the cause is imputable.

23. APPLICABLE LAW AND JURISDICTION

23.1. Unless otherwise agreed in writing, contractual terminations shall be governed by the latest version of Incoterms (issued by the International Chamber of Commerce in Paris in 1953).

23.2. These CPC are commercial in nature and will be governed by their own conditions and, insofar as they are not provided for, by the laws of Spain. The regulations of the United Nations Convention on contracts for the international sale of goods will not apply.

23.3. For the resolution of any controversy that may arise on the occasion or as a consequence of the interpretation, effectiveness, compliance or termination of these GPC, the Parties submit, expressly waiving any other jurisdiction that may correspond to them, to the Arbitration Rules of the International Chamber of Commerce by three arbitrators appointed in accordance with these Regulations and whose decision will be final and binding on the parties. The place of arbitration will be Alicante (Spain). However, we reserve the right to sue the Supplier in its own courts of law, at our discretion.