

CONDITIONS OF SALE INCOTEC EUROPE B.V. for the Business Area Analytical Services

November 2024.

These General Terms & Conditions are applicable to all offers and agreements relating to the provision of analytical services (such as SNP testing, HPLC Seed Loading Analysis and Heubach Dust-off testing) (the 'Services') by Incotec Europe B.V., its subsidiaries, affiliates and/or licensees or such other party permitted under these General Terms & Conditions (both individually and collectively "Incotec").

Article 1 Orders

An order shall only have been accepted by Incotec if and when Incotec either (i) has sent the customer a written order confirmation or (ii) has booked the order. In that case and from that time onwards the order shall be binding.

Article 2 Offers and prices

Offers and prices of Incotec shall always be without engagement (*vrijblijvend*). Oral offers shall lapse after seven (7) days and written orders after 30 days.

Article 3 Notices and communications

Unless stipulated otherwise, all communications concerning (the implementation or performance of) any order or agreement shall be made in writing.

Article 4 Information and data

1. All indications and descriptions in respect of performance of the Services to be delivered by Incotec as contained in any marketing material, brochures, or other documents of Incotec, shall solely be meant as general information and for general guidance only and not as an indication of quality and/or guarantee.
2. Incotec shall use its reasonable endeavours to achieve accuracy and consistency whilst providing the Service. The customer, however, acknowledges that Incotec cannot guarantee, warrant or represent that the Services in all cases shall give results which conform to any indications and descriptions of Incotec. The customer shall be solely responsible for determining the suitability and appropriateness of the use of the test results under different conditions and/or for different purposes.

Article 5 Sampling Conditions

- a) The samples supplied by the customer should be packed in proper sealed bags and the customer shall be responsible for any loss or damages, as well as for any missing samples arising from an inappropriate or improper packaging, labelling or marking.
- b) The bags should contain crop, variety name and/or lot number.
- c) For customers outside the EU, customer shall ship the samples to Incotec in compliance with relevant legislation, which shall be communicated to the customer by Incotec prior to shipment of the samples. No seeds will leave the laboratory unless destroyed.
- d) All samples submitted for testing must be in good condition and meet the following criteria to ensure completion of all tests as agreed:
 - a. SNP samples:
 1. Seed and leaf samples cannot be combined in one test due to different procedures of testing and should therefore be submitted in separate orders.
 2. Seeds: untreated and unpelleted. In all other cases only after consulting Incotec's order administration.

Seed samples:

Requested minimum test standard sample size as indicated in the order form under 'Test size' and under 'Required material'.

- (i) Order form remark will indicate 'Correct size' in case requested standard sample size is matched; or 'Please check total test size quantity' in case requested standard sample size is not matched.

- (ii) As indicated on the order form variety verification tests require a minimum of 48 (seed) samples. Any number of samples above 48 samples should match 12 additional samples (i.e. 48, 60, 72, etc). Any number lower than 12 additional samples will be invoiced as 12 additional samples.
 - (iii) Each to be tested lot should be supplied with a minimum number of seeds as indicated on the order form under 'Test size' and 'Required material' plus a surplus of seeds as indicated per test type on the order form under 'Required material'.
3. Leaf: no samples allowed other than those submitted following the Incotec leaf sampling protocol (which will be provided at first request), including provided disposables (i.e. plate, cap mat, etc.) for sample submission.

Leaf samples:

Requested minimum test standard sample size as indicated in the order form under 'Test size' and under 'Required material'.

- (i) Order form remark will indicate 'Correct size' in case requested standard sample size is matched; or 'Please check total test size quantity' in case requested standard sample size is not matched.
 - (ii) As indicated on the order form variety verification tests require a minimum of 48 (leaf) samples. Any number of samples above 48 samples should match 12 additional samples (i.e. 48, 60, 72, etc). Any number lower than 12 additional samples will be invoiced as 12 additional samples.
 - (iii) Plant grid indicating position of variety/plant sample per well should be provided in a horizontal manner as described in the Incotec leaf sample protocol.
- b. HPLC and/or Heubach Dust off testing samples;
- 1. HPLC and Heubach Dust off testing samples cannot be combined and therefore require individual packaging.
 - 2. All actives present (including actives not indicated for testing) should be mentioned on the package.
 - 3. An SDS of all actives present (including actives not indicated for testing) on the treated or pelleted seeds needs to be digitally provided together with the order form.
 - (i) HPLC;
 - a. no special packaging is required;
 - b. the minimum number of seeds needed for testing depends on the size of the seeds to be tested as indicated on the order form under 'Required material'.
 - (ii) Heubach;
 - a. the samples should be provided in a breathable paper bag on its turn packed in – vacuum – sealed plastic bag;
 - b. the minimum amount of seeds required for testing depends on the size of the seeds to be tested as indicated on the order form under 'Required material'.
 - 4. In case an HPLC test is required for an active not routinely tested or validated an additional surcharge will be applicable for active standard sample purchase and/or validation purpose(s).

Article 6 Sample storage

- a) All samples tested at Incotec's laboratory are preserved for a fixed period of time from the date of testing as described below and no complaints can be made by the customer to Incotec after destruction of the seeds:
 - a. Heubach Dust off testing: two (2) weeks after the testing date;
 - b. HPLC testing: four (4) weeks after the testing date; and
 - c. SNP testing: eight (8) weeks after the testing date.Any complaints not made as required shall be waived.
- b) All samples shall remain at Incotec's laboratory storage facility and shall be destroyed as soon as the maximum storage period has passed.
- c) No samples shall be returned to the customer for whatever reason.
- d) All possible care will be taken in handling and storage of the samples, but the risk of loss of samples shall be borne by the customer in case of a force majeure event.

Article 7 Use of test results

- a) The test results are only applicable to the seed samples as tested and shall not be representative for the original seed lot or any other lots of the same variety or treatment.
- b) The results reported in the test report are only valid under the conditions of testing as stated.
- c) Any use of the test results or reports and any data provided by Incotec shall be in all cases the sole responsibility of the customer.
- d) In the event any test has been performed as part of a piracy-dispute, with or without prior notification by the customer to Incotec, an additional Phenotypical test to be carried out by Naktuinbouw or any other OECD accredited laboratory for research shall always be necessary.
- e) All testing shall take place in accordance with validated testing protocols or in case of the Heubach Dust off testing in accordance with the official Heubach Dust off testing protocol. In the event of any complaint or dispute, any verification test by Incotec is only possible before destruction of the seed samples. Any costs shall be borne by the non-prevailing party. The outcome of such test shall be final and binding on the parties.

Article 8 Delivery

1. The delivery time shall be the minimum time necessary for Incotec to perform the Service to the customer. Any delivery time as stated by Incotec shall be an estimate only, which are subject to change and shall not constitute a deadline. Where delivery times have been agreed in writing by Incotec, in the event of late delivery the customer shall put Incotec in default in writing and grant Incotec a reasonable term to comply with the agreement.
2. If the customer fails to make any data, information and/or matters agreed upon and/or required by Incotec for the execution of the order, available to Incotec fully or in time, this shall automatically result in the postponement of any agreed delivery times to be observed by Incotec.
3. Incotec shall always be entitled to have the agreement performed by its subsidiary, affiliate and/or licensee after consultation with the customer.

Article 9 Insurance

1. The customer shall at all times have in place adequate insurance to protect against any possible claim arising from the indemnities, or any other relevant term, within these General Terms & Conditions.

Article 10 Force majeure

1. Force majeure on the part of Incotec shall in any case be understood to mean: any circumstance concerning people and/or materials used or normally used by Incotec in the performance of the agreement which is of such a nature that the performance of the agreement becomes impossible or becomes so onerous and/or disproportionately expensive for Incotec that performance of the agreement can, in reason, no longer or not immediately be demanded from Incotec, including but not limited to; strikes; fire; malfunctioning of the ICT infrastructure; the circumstance that a material or service that is

important for the performance to be delivered by Incotec is not delivered to Incotec or is delivered late or improperly; and/or government measures, extreme weather conditions, diseases, epidemics or pandemics etc.

2. In the event of a force majeure Incotec shall be excused performance of the agreement while the force majeure situation continues. If a situation of force majeure lasts for more than four (4) weeks, either party shall be entitled to terminate the agreement.
3. In the event of force majeure Incotec shall not be obliged to pay any damages.

Article 12 Payment

1. The prices and conditions of payment for the performance of the Services are stated in Incotec's recent (non-binding) price list or agreed between Incotec and the customer in writing and/or appear from the (pro forma) invoice.
2. Amendment of the prices and conditions of payment shall be made by Incotec annually. Incotec shall inform the customer accordingly. Incotec is further entitled to amend the prices and conditions of payment at any given time during the year. If in such a case the customer does not agree with the amendments as proposed by Incotec, it shall be entitled within 30 days after receipt of the notification from Incotec to terminate the agreement after execution and payment of the last order at the original price level, with the exception, however, of amendments as a result of any rules or regulations. Any new prices shall supersede any earlier prices and apply to all orders accepted by Incotec after notification of the new prices to the customer.
3. Unless stated otherwise, all payments, plus any surcharge where applicable, shall be made in euros in accordance with the conditions as stated on the invoice and within the stated period, without any suspension, deduction or set-off.
4. Where the customer fails to pay the amount due to Incotec within the stated period, Incotec is entitled to charge interest at the rate of 1.5% per month. The customer is required to pay all costs and expenses (including legal expenses) incurred by Incotec in order to obtain full performance on the part of the customer.
5. Unless stated otherwise, all prices are exclusive of value added tax or any similar taxes, if applicable and any additional costs, such as costs of packing, labelling, testing, dispatch, transport, insurance, certificates or any further handling as well as import duties and levies.

Article 13 Trade marks and copyright

1. If the customer wishes to use the name "INCOTEC®" and/or any other trade marks or trade names owned or used by Incotec, the customer shall be obliged to receive the prior written permission from Incotec. No other use shall be permitted. The customer shall also not be allowed to use any similar trade marks or trade names.
2. Incotec shall retain the copyright in respect of all test results, documents, reports etc. it has prepared within the scope of the performance of the agreement. Publication or disclosure as well as use of the same shall not be allowed without the prior written permission from Incotec.

Article 14 Liability and indemnification

1. Subject to any other provisions of these terms and subject to adequate proof by the customer Incotec's liability - on any account whatsoever - shall in all cases, with the exception however in the event of intent or gross negligence, be limited to the amount of the net invoice value of the relevant order. INCOTEC shall, however, never be liable for any indirect or consequential damages, including but not limited to loss of profits, or any other special, incidental or indirect damages of any kind or type.
2. The customer shall, if and to the extent permitted by law, defend and fully indemnify and hold Incotec harmless from and against (i) any and all liabilities, losses, damages, costs or expenses, directly or indirectly, incurred or suffered by Incotec as a result of the customer's breach of any provisions of these terms or the agreement between the parties and (ii) all actions, proceedings, claims or demands made by third parties arising from and/or relating to the performance of the agreement, irrespective of what reason.

Article 15 Complaints

1. In the event of any such complaint and subject to Article 6(a), the customer shall immediately inform Incotec accordingly in writing, precisely stating the nature of and ground for the complaint, failing which its rights shall automatically become extinct and null and void.

Article 16 Secrecy

The parties are obliged to observe secrecy with respect to all confidential information that they may have obtained from one another or from another source within the context of the agreement. 'Confidential information' shall at least be understood to include – but not be limited to – know-how, prices charged by Incotec and the commercial arrangements made between the parties. The parties will use the confidential information only to the extent necessary to perform the agreement.

Article 17A Compliance

"Restricted Party" means a person or entity, or an entity owned or controlled by, or acting at the direction or on behalf of, a person or entity, that is (i) listed on a Sanction List; (ii) the target of Sanctions; or (iii) located, incorporated, or resident in a Restricted Territory; "Restricted Territory" means at any time, a country, region or territory which is target of comprehensive, territory wide trade Sanctions including, but not limited to, Iran, Cuba, North Korea, Syria and any non-government control territories in Ukraine (including but not limited to Crimea, Donetsk, Luhansk, Kherson and Zaporizhzhia); "Sanction" includes any economic sanction laws, regulations, embargoes, restrictive measures as may be amended from time to time, administered, enacted or enforced by any of the following: (i) the United States of America; (ii) the United Nations; (iii) the European Union; (iv) the UK; (v) any government under whose jurisdiction the parties operate; or (vi) the respective governmental institutions and agencies of any of the foregoing responsible for administering, enacting or enforcing Sanctions; "Sanction Event" means either a change in the Sanctions or a change in Law which renders our performance of any part of this agreement illegal; "Sanction List" means any of the following:

(i) specifically designated nationals and blocked persons list maintained by the Office of Foreign Assets Control; (ii) the sectoral sanctions identification list maintained by the Office of Foreign Assets Control; (iii) the UK Sanctions List maintained by the UK's HM Treasury; or (iv) the Consolidated list of persons, groups and entities subject to EU financial sanctions; or (v) any other similar list maintained by, or public announcement made by any government under whose jurisdiction the parties operate.

1. The customer shall – and shall ensure that its employees, agents and any other persons who perform services for it or on its behalf in connection with the agreement shall – act in compliance with applicable national and international laws and regulations, standards and norms, directives and codes in connection with the performance of the agreement, such as those regarding international trade, embargoes, import and export restrictions, sanctions, corruption, terrorism and those designed to combat and prevent child labour, slavery and poor working conditions.

The customer shall also ensure that as a result of, or in connection with, the agreement no test results provided by Incotec shall, either directly or indirectly, be sold or delivered in breach thereof.

2. The customer shall:

a) immediately notify us if you, any group companies, affiliates, or any of its respective directors, officers, agents or employees or any person acting on the customer's behalf becomes a Restricted Party; or

b) comply with all Sanctions applicable to you and Incotec, and all Law in connection with the performance of the agreement; or

c) permit us, in a timely manner and at all reasonable times, to inspect, audit and review all facilities, premises, information, records and practices which relate to the performance of the agreement.

Article 17B Anti- facilitation of tax evasion

17.1 You shall not engage in any activity, practice or conduct which would constitute an offence relating to anti-facilitation of national and foreign tax evasion under any applicable law, statute, regulation and code including, but not limited to the Dutch Tax Act (*Algemene wet inzake rijksbelastingen*); the Dutch Criminal Code (*Wetboek van Strafrecht*); the Dutch Economic Offences Act (*Wet op de economische delicten*); the Dutch Anti-Money Laundering and Terrorist Financing Act (*Wet ter voorkoming van witwassen en financieren van terrorisme*); and the EU Anti-Money Laundering Directive.

17.2 You shall have and shall maintain in place throughout the term of this agreement such policies and procedures as are both reasonable to prevent the facilitation of tax evasion by another person

(including without limitation your employees) and to ensure compliance with clause 17.1.

17.3 You will immediately give written notice to us upon the occurrence of a breach or suspected breach of any of your obligations under this Article 17. Any breach of Article 17 will be a material breach of this agreement allowing us to terminate immediately upon written notice.

Article 18 Suspension or termination

1. In the event the customer fails to comply with any of its obligations; applies for a suspension of payment; files for bankruptcy; is liquidated or dissolved; or where Incotec reasonably believes that the customer may be in breach of its obligations under the agreement: a) the obligations on the part of Incotec shall be automatically and immediately suspended until all amounts which are due and payable have been paid in full or any other obligation under these terms has been properly performed by the customer; and/or

b) Incotec may forthwith terminate the agreement with the customer; all of the foregoing without prejudice to Incotec's right to claim damages or compensation from the customer.

2. Incotec may, without liability, terminate the agreement immediately by giving written notice to that effect to you if:

a) we reasonably believe in good faith that you, or a third party recipient of the benefit of the Services is a Restricted Party;

b) the agreement has been suspended under Condition 18.3 for a continuous period of more than 30 days since the occurrence of the Sanctions Event, or if two or more suspensions occur under Condition 18.3 within a 6 month period.

3. Incotec may, without liability, suspend the whole or any part of the agreement affected, immediately by giving written notice to that effect to the customer in the event that a Sanction Event occurs.

Article 19 Severability

If any provision or part-provision of these terms is or becomes invalid, illegal or unenforceable, it shall be deemed modified to the minimum extent necessary to make it valid, legal and enforceable. If such modification is not possible, the relevant provision or part-provision shall be deemed deleted. Any modification to or deletion of a provision or part-provision under this clause shall not affect the validity and enforceability of the rest of these terms.

Article 20 Applicable law

Each and every juridical relationship between Incotec and the customer shall be governed by, and construed in accordance with, the laws of the country (or state or province, as the case may be) in which the contracting Incotec company has its registered office.

Article 21 Disputes

1. All disputes, including summary proceedings, relating to and/or resulting from these terms and/or agreements between Incotec and the customer shall, to the exclusion of all other courts, be settled by the competent court in the district in which the contracting Incotec company has its registered office.

2. Incotec shall, however, remain entitled to bring a case before the court that is competent by law.