

I. General Provisions

Section 1 Application, Basic Assumption for a Business Relationship

1. Smurfit Kappa Deutschland GmbH and its affiliates within the meaning of Section 15 *et seq.* of the German Stock Corporation Act [Aktengesetz (AktG)] (hereinafter jointly "Smurfit Kappa") provide goods and services (hereinafter jointly "services") exclusively on the basis of these General Terms and Conditions of Sale and Delivery (GCS). These GCS are part of any contract between Smurfit Kappa and its customers. Derivations from and changes or additions to the contract, including these GCS, must be made in written form to be effective.
2. For all business relationships, Smurfit Kappa assumes that both parties intend a trusted and reliable long-term contractual relationship (with the exception of occasional individual provisions). Especially framework contracts and other long-term business relationships are implemented through specific individual orders to enable both parties to plan procurements and sales of contract products more accurately and longer in advance. This includes fair and balanced consideration of mutual interests in product availability, consistent high quality, reliably-agreed delivery conditions and solid planning for both the buyer and the seller. By concluding a contract, the customer confirms the parties' willingness to maintain and, if necessary, restore equitable performance and consideration—even in case of changes to economic, technological, legal or geopolitical conditions.
3. General terms and conditions (e.g., of purchase) of the customer do not apply unless Smurfit Kappa expressly agrees in writing to their application. Performance of an order does not represent such consent. The customer's GTC will also not apply if Smurfit Kappa does not refuse their application separately, even if Smurfit Kappa refers to documents that refer to such GTC (e.g., order forms).
4. These GCS only apply to entrepreneurs within the meaning of Section 14 of the German Civil Code [Bürgerliches Gesetzbuch (BGB)], legal persons under public law, special funds under public law and other institutional customers who do not place orders for private purposes (and therefore not as consumers within the meaning of Section 13 of the German Civil Code). These GCS apply to all goods and service offers of Smurfit Kappa; in case of a current business relationship, these GCS also apply to all future transactions with the customer, even if not expressly referred to again.
5. Smurfit Kappa offers customers paper-based packing solutions for various product categories. **Articles II and III** of these GCS specify the **special provisions** for specific product categories and are part of the respective contract with the customer.
6. Smurfit Kappa may make changes to these GCS at any time. Smurfit Kappa will inform the customer in text form about such changes. Changes will be deemed accepted by the customer if the customer does not object in text form within 6 weeks of receipt of the change notification. Smurfit Kappa will note this to the customer separately in the change notification.

Section 2 Contract Conclusion, Service Performance

1. Smurfit Kappa's offers are non-binding, unless expressly stated otherwise by Smurfit Kappa.
2. Orders of the customer represent a binding offer to conclude a contract and require acceptance through Smurfit Kappa's confirmation which is also relevant to the content of the contract. Acceptance may also be declared by delivering the goods to the customer.
3. Contractually-agreed deliveries may be fully or partially performed by a Smurfit Kappa affiliate within the meaning of Section 15 *et seq.* of the German Stock Corporation Act.
4. Smurfit Kappa may also have contractually-agreed services performed by third parties, such as transport and logistics subcontractors.
5. Business days within the meaning of these GCS are Monday - Friday, except public holidays at the respective Smurfit Kappa location.

Section 3 Quantity Planning, Supply and Procurement Obligations

1. Except in cases in which the customer only places occasional orders, both parties must conclude specific performance transactions (individual orders) for the period of their business relationship as part of normal and likely business performance. Likely business performance includes quantities specified in the customer's tenders and/or contractually-agreed in the previous year. The following subsections also apply.
2. The customer must inform Smurfit Kappa annually about the planned need for products in the following calendar year ("annual quantity"). Likely seasonal fluctuations in the ordinary course of business (e.g., Q4 business, seasonal customer items, such as food) must be stated with the annual quantity. Within 14 days of receipt, Smurfit Kappa will confirm or explain why it cannot fulfill the annual quantity. In return, the customer must order, accept and pay for at least 80% of the annual quantity during the year. If the customer does not report an annual quantity, the annual quantity contractually-agreed in the previous year will be binding.
3. In addition, the customer must report monthly quantities for the following month. Monthly quantities are deemed supplyable, unless Smurfit Kappa provides a justified objection within 5 business days. However, Smurfit Kappa will only reject +/-20% of the average of the last 12 months for good cause. Confirmed monthly quantities must be bindingly supplied or accepted and paid for by both parties.

4. Changes to products, specifications, item numbers, print motifs or customer items to be packaged, etc., do not affect supply or procurement obligations.
5. In case of a current business relationship, Smurfit Kappa may, through the ordinary course of business, preproduce or procure raw materials and supplies for likely seasonal peaks (e.g., Q4, seasonal food) in consideration of the annual quantity and experience from previous fiscal years. These must also be accepted by the customer. Any lack of seasonal peaks must be reported to Smurfit Kappa by the customer at least 2 months in advance.
6. Any fluctuations of required quantities must be reported to Smurfit Kappa by the customer without undue delay when foreseeable; in case of a lack of seasonal peaks, the above deadline applies. Annual quantities may be adjusted for good cause. Smurfit Kappa will not refuse such adjustments unreasonably.
7. If the customer does not comply with acceptance obligations, the customer will remain obligated to pay for the respective product quantities. Smurfit Kappa will appropriately deduct any costs saved. Products already produced as contractually-agreed may be destroyed by Smurfit Kappa at the expense of the customer following prior notice with a reply deadline. This subsection also applies if products are not accepted because the business relationship is terminated during the year for a reason for which Smurfit Kappa is not responsible.
8. The provisions concerning the production warehouse under Section 9 remain unaffected.
9. Any notice and information within the meaning of this Section 3 must be provided in text form.

Section 4 Product Quality

1. Product quality is determined by the agreed specifications, the following subsections of this Section 4 and the state of the art. Material and design differences of products remain reserved in accordance with technical advances and customary derivations (quality tolerance limits). Further details of the tolerance limits for each product category are specified in the special provisions of these GCS. Unless stated otherwise therein for the respective product category, especially weight differences of up to 10% are deemed agreed.
2. The reference samples submitted to the customer for inspection are binding for the dimensions of the delivery. If no reference samples are sent, the technical drawing is binding. Size specifications of Smurfit Kappa refer to inner dimensions in millimeters with the order length x width x height, unless expressly specified otherwise.
3. For production reasons, the customer must accept excess or short deliveries ("quantity tolerance limits") to the extent specified by the special provisions of these GCS for the respective product category. Payment must be provided for the actually delivered goods. For partial deliveries, excess or short deliveries may be divided among individual partial deliveries. These quantity tolerance limits also apply to replacement deliveries as part of rectification and in similar cases.
4. After being supplied to the customer, the durability and functionality of the products depends on proper storage of the products by the customer. The customer's warehouses must be suited for storing packaging material and satisfy any storage and technical requirements specified by Smurfit Kappa. The requirements specified by the special provisions of these GCS for the respective product category are the minimum standard. The customer acknowledges that the appearance of packaging products (e.g., print/color) may change over time.
5. Smurfit Kappa may attach company identifiers, factory numbers, production data and other identifiers and symbols on the products in accordance with customary practice or regulations and available space. Irrespective thereof, responsibility for compliance with all legal identification obligations for the goods to be packed in Smurfit Kappa products lies solely with the customer who must submit corresponding specifications to Smurfit Kappa.
6. After placing an order, change requests of the customer concerning the products or their construction or design will only be implemented if correspondingly agreed and if all additional costs will be borne by the customer. Changes to products may be made at Smurfit Kappa's discretion in case of legal changes or requests by authorities or inspection bodies. Such changes will be reported to the customer by Smurfit Kappa in text form in advance.

Section 5 Prices, Payment Conditions

1. All prices are plus VAT.
2. Prices apply ex works (EXW supply location under Incoterms® 2020) and incl. strapping, but do not include freight costs and costs of further packaging (e.g., wrapping), insurance or other costs (warehousing, third-party transport, tolls).
3. The modalities of potential price reviews and adjustments are normally agreed commercially, e.g., as a EUWID index-based price adjustment mechanism with regular price reviews. Furthermore and in case regular price reviews are not agreed, prices of frequently supplied products may be adjusted at Smurfit Kappa's discretion in appropriate consideration of the customer's interests and based on cost trends, especially price changes of raw materials, freight costs and increased personnel costs. Smurfit Kappa will inform the contractor in text form about such changes with appropriate prior notice before becoming effective. If prices increase by more than 10%, the customer will be entitled to special termination rights for the respective product which may be exercised with 1 month's notice when the announced price change becomes effective; in this case, the previous prices will continue to

apply until the contract expires. This is without prejudice to Section 315 of the German Civil Code, especially the option under Section 315(3) to have price adjustments reviewed by a court.

4. Invoices of Smurfit Kappa must be paid within 14 days minus a 2%-discount on the gross goods value or in net without deduction within 30 days, each as of the invoice date. In case of payment by check, the date on which the invoice amount is credited to Smurfit Kappa's account will be considered the payment receipt date.
5. Discountable and properly taxed bills of exchange will only be accepted by Smurfit Kappa if expressly agreed. Discount charges and costs related to redemption must be borne by the customer. Debt will only be settled upon redemption; discounts are excluded in such cases.
6. In case of default or deterioration of the customer's credit score, Smurfit Kappa may make its claims due, obtain collateral or withdraw from the contract. Smurfit Kappa may also only complete remaining deliveries in exchange for advance payment or collateral.
7. The customer is only entitled to offsetting rights if the counterclaims asserted by the customer are uncontested or legally established. The same applies to the exercise of any rights of retention for which counterclaims must also be based on the same contractual relationship.
8. Claims against Smurfit Kappa may expressly not be assigned (Section 399 of the German Civil Code). This is without prejudice to Section 354a of the German Commercial Code [Handelsgesetzbuch (HGB)].

Section 6 Production Aids

1. Any punching tools, stereotypes, lithographs, templates or other production aids Smurfit Kappa produces or procures to perform an order will be invoiced to the customer at customary prices. Smurfit Kappa may charge an appropriate handling and storage fee for maintenance, repairs, cleaning, warehouse, staff or replacement costs. All production aid-related invoices must be paid in net without deduction. Sentences 1 – 3 also apply to changes to production aids due to product changes, to production aids for new products and to technically-necessary updates to production aids. These production aids will remain the property of Smurfit Kappa even after the contract expires and will be stored for no more than 2 years as of the date of the last order. Ownership or transfer of possession claims will not be established for the customer.
2. Production aids provided by the customer or by a third party on the customer's behalf, e.g., print documents, will be stored for no more than 6 months as of the date of the last order.

Section 7 Delivery, Service Disruption, Force Majeure

1. If agreed, the delivery period will commence when Smurfit Kappa sends the order confirmation, but not before all questions relevant to production (e.g., printing/punching approval by the customer, obtainment of all official permits) have been settled. Delivery periods are suspended for as long as production samples are reviewed, including by the customer. If the customer requests changes that may affect production time after an order has been confirmed, the delivery period will recommence when the changes are confirmed.
2. If the customer collects the goods from Smurfit Kappa, the delivery period will be met if readiness for shipment is reported in time. Otherwise, the delivery period will be met if Smurfit Kappa ships the goods in time.
3. Exercising rights or claims based on default requires the customer to have unsuccessfully granted Smurfit Kappa an appropriate grace period upon the onset of the delay, unless this is unreasonable for the customer under the particular circumstances. In case of default on only individual partial services, resulting withdrawal or termination rights will only apply if the partial service is of no interest to the customer. The following Section 12 applies to damages.
4. Smurfit Kappa is not liable for performance impossibility or delays caused by force majeure or other unforeseeable extraordinary circumstances outside of the control of and that are unavoidable for Smurfit Kappa, e.g., war, unrest, terrorism, forces of nature, fires, epidemics, pandemics, accidents, strikes, lockouts, measures by authorities, shortages of energy, water, raw materials or operating material, significant disruptions to traffic, transportation or production sites or incidents with comparable effects on Smurfit Kappa's business operations, including increased demand on the procurement market or lack of supplies by suppliers. Agreed performance periods will be automatically extended by the length of the hindrance and an appropriate lead time. If the hindrance lasts longer than 3 months, both parties may fully or partially withdraw from the contract for the specific delivery after an appropriate grace period. In such cases, damages will not be established against Smurfit Kappa. Smurfit Kappa will inform the customer without undue delay upon learning of a force majeure event or other circumstance under this Section 7.4.
5. In case of default on acceptance by the customer, Smurfit Kappa may store or have the products stored at the customer's expense. Risk of accidental loss or deterioration of the products will be transferred to the customer when the customer defaults on acceptance.
6. Smurfit Kappa may make partial deliveries, unless prevented by recognizable legitimate interests of the customer.

Section 8 Shipping, Packaging, Pallet Changes

1. If shipping is agreed, goods are shipped ex works for the account and at the risk of the customer. Risk of accidental loss or deterioration of the products and risk of delay will also be transferred to the customer upon shipment of the goods if freight-paid delivery is agreed. The transport company and method will be chosen by Smurfit Kappa.

2. All prices include strapping. Any additional packaging (e.g., wrapping) and the costs requested by the customer must be agreed in writing.
3. If products are delivered on reusable pallets and/or with cover plates ("transportation aids"), their receipt must be confirmed by the customer. These transportation aids will remain the property of Smurfit Kappa, unless the customer returns transportation aids of the same type, number and quality to Smurfit Kappa via the delivering road train. If transportation aids are not returned to Smurfit Kappa freight-paid within 1 month of delivery, Smurfit Kappa may charge their replacement value to the customer. If Smurfit Kappa uses own transportation aids for a pallet account for the customer that provides information about current pallets and changes, the customer may be sent monthly account statements if requested. The pallet balance will be considered to have been acknowledged by the customer if the customer does not object in writing within 14 days of receipt.

Section 9 Warehousing

1. After they have been produced and until they are delivered to the customer, Smurfit Kappa will store products at a warehouse of Smurfit Kappa or of a third party commissioned by Smurfit Kappa, if agreed. Unless agreed otherwise, the maximum storage period lasts 90 days. If a product is still at a warehouse of Smurfit Kappa without being called-off or ordered by or delivered to the customer when the maximum storage period expires, the customer must pay the then-applicable price for this product. The parties will decide whether the product will be delivered to the customer or continue to be stored by Smurfit Kappa for an appropriate fee.
2. After a long-term business relationship ends, irrespective of the reason, the customer must pay the then-applicable price of any products still at the warehouse or in production for the agreed (or, as part of normal or likely business performance, preproduced) maximum stock. Even in case of item changes or if the customer no longer needs warehouse products, the customer must pay the then-applicable price of the agreed (or, as part of normal or likely business performance, preproduced) maximum stock of the remaining stock. The parties will decide whether the remaining stock will be delivered to the customer or destroyed by Smurfit Kappa at the customer's expense in the above cases.

Section 10 Retention of Title

1. Until all claims have been settled (in case of payment by check or bill of exchange, until redemption) to which Smurfit Kappa, irrespective of the legal grounds (including current account balances), is currently or will be entitled against the customer under the contract or a current business relationship, the following collateral will be granted to Smurfit Kappa. If the value that can be obtained from this collateral exceeds the value of the outstanding claims by more than 20%, the customer may have Smurfit Kappa choose which excess collateral to release.
2. Delivered goods will remain the property of Smurfit Kappa as reserved goods. Reserved goods may be processed and sold by the customer through the ordinary course of business, unless the customer is in default. Reserved goods may not be pledged or used as collateral and must be treated diligently and properly insured at their replacement value against fire, water and storm damage and theft at the customer's expense.
3. If the customer sells reserved goods alone or with other goods not owned by Smurfit Kappa, the customer already hereby assigns to Smurfit Kappa any claims and ancillary rights from the sale. Smurfit Kappa hereby accepts this assignment. If sold reserved goods are co-owned by Smurfit Kappa, this assignment applies to the amount that corresponds to Smurfit Kappa's co-ownership share.
4. Smurfit Kappa revocably authorizes the customer to collect assigned claims. This collection authorization may be revoked if the customer fails to properly comply with payment obligations or if insolvency proceedings are requested for the customer's assets. In these cases, Smurfit Kappa may have the customer disclose the assigned claims and their debtors and provide any information necessary for their collection and corresponding documents and notify the debtors about this assignment. Smurfit Kappa may report this assignment to contracting parties of the customer at any time.
5. If the customer modifies or processes reserved goods for Smurfit Kappa, obligations for Smurfit Kappa will not be established. When processing, combining, mixing or blending reserved goods with other goods not owned by Smurfit Kappa, Smurfit Kappa will obtain co-ownership of the newly-created goods at the ratio of the invoice value of the reserved goods to the other processed goods at the time of their processing, combining, mixing or blending. If the customer obtains sole ownership of the newly-created goods, the parties agree that the customer will grant Smurfit Kappa co-ownership of the newly-created goods at the share of the invoice value of the processed, combined, mixed or blended reserved goods and will store the newly-created goods for Smurfit Kappa free of charge. Smurfit Kappa accepts this transfer.
6. If the customer commits a breach of contract, especially by defaulting on payments, Smurfit Kappa may collect the reserved goods (which the customer must then surrender) after an appropriate grace period or have the customer's surrendered claims against third parties assigned to Smurfit Kappa. Withdrawal from the contract does not exclude damages against the customer. After the being collected, reserved goods may be sold by Smurfit Kappa. The resulting proceeds will be deducted from the customer's liabilities minus appropriate exploitation costs.
7. In case of attachment or seizure of or other third-party access to reserved goods, the customer must note Smurfit Kappa's ownership and notify Smurfit Kappa in writing without undue delay to enable Smurfit Kappa to enforce its ownership rights. Any resulting costs or damages, especially the costs of third-party counterclaims (Section 771 of the German Code of Civil Procedure [Zivilprozessordnung (ZPO)]), must be borne by the customer.

Section 11 Guarantee Claims

- Smurfit Kappa does not assure or guarantee quality other than that agreed (see Section 4), unless such quality is expressly agreed in writing.
- Derivations within the applicable quality and quantity tolerance limits and common changes to the appearance of packaging products (print/color) that occur during storage are not defects. Nor are differences from claims in brochures, advertisement, previous offers or certification marks printed on deliveries defects. Because samples are produced manually, differences between samples and mechanically-produced products remain reserved.
- Smurfit Kappa provides no guarantees and is not liable for print errors the customer overlooks on approved orders. Smurfit Kappa is also not responsible for text, images, graphic representations, identifiers, barcodes, etc., specified by the customer.
- Smurfit Kappa provides no guarantees and is not liable for defects caused by Smurfit Kappa using materials (e.g., cardboard, glues, colors, paint, printing plates) requested by the customer. The same applies to defects caused by the customer specifying third-party services to Smurfit Kappa. In such cases, the customer must ensure that the customer's specifications do not impair the suitability of the goods for their intended use. This only does not apply if Smurfit Kappa is aware of the unsuitability of specified materials or service providers and fraudulently conceals this to the customer.
- The customer must inspect the goods in accordance with Section 377 of the German Commercial Code upon receipt and report obvious defects to Smurfit Kappa in writing without undue delay, at the latest, within 5 business days of receipt. The customer must also inspect deliveries if reference samples were sent. Hidden defects must be reported within 5 business days of detection or, at the latest, within 3 months of receipt of the goods. Apart from that, Section 377 of the German Commercial Code applies.
- In case of defects for which Smurfit Kappa is responsible when transferring risk, Smurfit Kappa may, at its discretion, provide rectification or a replacement delivery (jointly "remedies") within an appropriate period. Remedies may also consist of Smurfit Kappa sorting out defective parts of a delivery for the customer. Smurfit Kappa reserves the right to perform 3 remedy attempts, unless this is unreasonable for the customer. If remedies fail, the customer may, if the legal requirements are satisfied, cancel the service contract or reduce the purchase price. The following Section 12 applies to damages.
- If the customer falsely reports defects caused by reasons for which Smurfit Kappa is not responsible, any resulting appropriate (additional) expenses for verifying and remedying the defects may be billed to the customer by Smurfit Kappa.
- If Smurfit Kappa is responsible for an infringement of third-party property rights (defects of title), Smurfit Kappa may, at its discretion, either acquire rights of use for the respective products from the third party (rights holder) at Smurfit Kappa's expense for the customer or modify or recreate the product to maintain its contractually-required use without infringing third-party property rights. If this is impossible or unreasonable for Smurfit Kappa, the customer will be entitled to all claims established by law. The following Section 12 applies to damages.
- Defect claims (including damages based on violations of rectification or ancillary obligations for defects) will expire after 12 months. This does not apply to fraudulently concealed defects. In case of damages based on defects, this 12-month limitation period will not apply to damages resulting from injuries to life, limb or health or if Smurfit Kappa may be accused of intent or gross negligence. Irrespective of Sentence 1 of this provision, the limitation periods required by law apply if these are longer than 24 months.

Section 12 Liability for Damages

- Irrespective of the legal grounds, including Contractual and legal liability, Smurfit Kappa is only liable for intent, gross negligence and negligent violations of essential contractual obligations or obligations on whose performance contract performance depends and on compliance with which the customer may regularly rely.
- In case of simple negligence, Smurfit Kappa's liability is limited to compensation for foreseeable damages typical to the contract, though no more than 3 times the net order value of the individual order.
- Furthermore, in case of simple negligence, Smurfit Kappa is not liable for lost earnings, lost savings or other indirect or consequential damages in form of pure asset losses of the customer; this is without prejudice to indirect or consequential damages in form of third-party claims against the customer—resulting recourse claims against Smurfit Kappa are subject to the limitation in Section 12.2.
- Unless the 12-month limitation period in Section 11.9 above applies to damages, claims to compensation will expire 2 years after the customer learns or, without gross negligence, should have learned of the circumstances establishing the claims, though, at the latest, 2 years after the end of the year in which the claim was established.
- The liability limitations in Sections 12.1 – 12.3 and the limitation periods in Section 12.4 do not apply to intent, gross negligence, injuries to life, limb or health, claims under the German Product Liability Act [Produkthaftungsgesetz (ProdHaftG)] or where unlimited liability is required by law, e.g., for fraud or quality guarantees.
- Where Smurfit Kappa's liability is limited, this also applies to the personal liability of Smurfit Kappa's legal representatives, employees and vicarious agents.

Section 13 Industrial Property Rights, Copyrights

- Without prejudice to the transfer of tangible property rights to supplied products under application of the retention of title in Section 10, intellectual property and any intangible property rights, including industrial property rights, copyrights and ancillary copyrights to products offered and results produced by Smurfit Kappa, especially the right to reproduce and edit own cost estimates, offers, specifications, drawings, sketches, drafts, test prints, samples, constructions, tools or similar material and objects, will remain with Smurfit Kappa. Usage or sales rights granted to the customer for drafts, models, etc., are not reproduction rights. Without authorization, Smurfit Kappa's products or underlying results may not be reproduced, modified or used for purposes other than procurement from Smurfit Kappa by the customer, especially not to produce or have the products produced by other manufacturers, including in modified form.
- If the customer provides construction and/or design specifications for products or services (e.g., product development), the customer will be responsible for compliance with industrial property rights, copyrights and other third-party rights (jointly "property rights") related to the products and their production and use. This especially applies to prints specified by the customer. Irrespective of such specifications, the customer is responsible for compliance with third-party property rights when bringing products supplied by Smurfit Kappa into countries outside of Germany/the EU. Smurfit Kappa provides no guarantees and is not liable for the circumstances in this Section 13.2, except in case of intent.
- Any defects of title for which Smurfit Kappa is responsible are governed by Section 11.8 above. Smurfit Kappa does not grant contractual exemptions; for the extent of Smurfit Kappa's liability for damages, see Section 12 of these GCS.

Section 14 Confidentiality, Data Protection

- Both parties agree to, for 5 years after the business relationship ends, treat confidentially, only use for the purposes of the contract, protect against unauthorized access, use and disclosure and not make available to third parties, except affiliates within the meaning of Section 15 *et seq.* of the German Stock Corporation Act or third parties legitimately commissioned for Contract performance, e.g., subcontractors committed to corresponding confidentiality obligations by the customer, any non-public technical or commercial information on the other party's business operations that is disclosed or becomes known as part of negotiations for or the conclusion or performance of the contract, especially know-how, production processes, constructions, drawings, specifications, models, material compositions, customer and supplier lists, cost information, cost estimates, offers, price calculations, business strategies, company data, market analyses and similar information and material ("trade secrets"). The customer may especially not exploit or disclose Smurfit Kappa's trade secrets to produce or have packaging products produced by other manufacturers.
- Confidentiality obligations do not apply to information that was already known to the recipient party or public knowledge before the conclusion of the contract or disclosure by the disclosing party, subsequently becomes known to the recipient party or public knowledge without breaches of confidentiality obligations by the recipient party, was verifiably developed by the recipient party without knowledge of the information disclosed or obtained under the contract or must be disclosed by law or due to an order from authorities or a court.
- The parties may not obtain trade secrets of the other party by observing, examining, dismantling, analyzing or testing products, information or objects (reverse engineering). The permission under Section 3(1)(2)(b) of the German Trade Secret Act [Geschäftsgeheimnisgesetz (GeschGehG)] is expressly waived for both parties.
- Both parties agree to comply with all applicable data protection laws.

Section 15 Choice of Law, Place of Jurisdiction, Other Provisions

- If the customer is a merchant, the place of jurisdiction is Hamburg, Germany.
- The service and legal relationship between the parties is governed exclusively by German law under exclusion of the United Nations Convention on Contracts for the International Sale of Goods (CISG).
- If the customer is a merchant, legal person under public law or a special fund under public law, the exclusive place of jurisdiction for any disputes under or in relation to the contract is Hamburg, Germany, with the local courts of Hamburg-Mitte as the competent courts.
- Should individual provisions of the contract between the parties or of these GCS be or become fully or partially ineffective, this will not affect the effectiveness of the remaining provisions.

II. Special Provisions for Corrugated Fiberboard**Section 1 Quality Tolerance Limits**

- Customary differences in weight, strength, composition, gluing, color, smoothness and purity of the paper used especially remain reserved.
- In addition, these quality tolerance limits are subject to the guidelines and standards of the applicable trade associations and the DIN standards which will be provided to the customer (if necessary, as excerpts) if requested. Corrugated fiberboard is especially subject to the valid testing specifications of the Verband der Wellpappenindustrie e.V. (VDW) for corrugated fiberboard boxes.

Section 2 Quantity Tolerance Limits

The customer accepts the following excess and short deliveries:

- ±20% for up to 500 units
- ±15% for up to 3,000 units
- ±10% for more than 3,000 units

Section 3 Customer Storage Requirements

To maintain product quality after delivery, the customer agrees to the following when storing corrugated fiberboard:

1. Packaging products must be protected against pollution, moisture and heat sources and may not be stored in areas subject to large changes in temperature (e.g., frequently opened doors, ventilation systems). Packaging products must be stored in well-ventilated areas at temperatures ranging between 10 – 35 °C with a relative humidity of 40 – 75%.
2. Packaging material must be used in the order in which it is delivered (first in/first out). The storage period should not exceed 6 months. After 6 months, no guarantee will be provided for the technical functionality of the packaging.

III. Special Provisions for Cardboard, Solid Board and Paper

Section 1 Quality Tolerance Limits

1. Customary differences in flatness, purity and the dust-free condition of cardboard, gluing, colors, paint and print especially remain reserved. Specifically or additionally, this applies as follows:
2. **Material differences:** Minor differences in quality, mixture, gluing, hardness, spread, color, surface, smoothness, purity, etc., remain reserved; Smurfit Kappa provides no guarantee and assumes no liability. For deliveries with certain mixtures and strengths, differences of up to 10% are minor.
3. **Grammage differences:** The following differences are agreed for all deliveries: Up to ±5% in weight and strength for cardboard, solid board, wrapping paper and other packaging made of the above-stated materials. The permitted difference between the confirmed weight per m² or, if a maximum or minimum weight is agreed, the mean weight per m² is determined based on the average of the entire delivery.
4. **Thickness:** Permitted: ±5% of the target thickness
95% of all measured values must be within the stated tolerance limits, i.e., within ±5% of the target thickness, tested under DIN EN 20534.
5. **Flexural strength:** Permitted: -15% of the target rigidity
95% of all measured values must be above the minimum tolerance limit. Flexural strength must be measured on both sides of samples. The resulting mean value is the flexural strength of the sample. Tested under DIN 53121 or DIN 53123-1.
6. **Differences in dimensions** cannot be used to raise objections if the difference from the state of the art is within the technically necessary tolerance limits for the material or process.
7. In addition, these quality tolerance limits are subject to the guidelines and standards of the applicable trade associations and the DIN standards which will be provided to the customer (if necessary, as excerpts) if requested. For the product categories cardboard, solid board and wrapping paper, these especially include the quality standards for the production of folding boxboard published by the Fachverband Faltschachtelindustrie e.V. (FFI) and/or the valid testing specifications of the Verband Deutscher Papierfabriken (VDP) and the Verband Vollpappe Kartonagen (VVK).

Section 2 Quantity Tolerance Limits

The customer accepts the following excess and short deliveries:

- a) For cardboard, solid board and wrapping paper:
 - ±20% for up to 5 t
 - ±15% for 5 t to 10 t
 - ±10% for more than 10 t
- b) For cardboard and solid board packaging:
 - ±25% for up to 5,000 units
 - ±20% for 5,001 to 30,000 units
 - ±10% for more than 30,000 units

Section 3 Customer Storage Requirements

To maintain product quality after delivery, the customer agrees to the following when storing cardboard, solid board and wrapping paper:

1. Pallets with blanks will only be stacked on each other if the surface is packed equally high across the same area. Pallets with folding boxes for packaging machines may not be stacked on top of each other.
2. Packaging products must be protected against pollution, moisture and heat sources and may not be stored in areas subject to large changes in temperature (e.g., frequently opened doors, ventilation systems). Packaging products must be stored in well-ventilated areas at temperatures ranging between 10 – 35 °C with a relative humidity of 40 – 75%. During cold seasons, packaging material must be stored in its original packaging in the packaging area for 24 – 48 hours before being opened.
3. Packaging material must be used in the order in which it is delivered (first in/first out). The storage period should not exceed 6 months. After 6 months, no guarantee will be provided for the technical functionality of the packaging.
4. Opened pallets must be covered with cover plates and covered in foil when stored. Folding boxes intended for packaging machines must be put back in the shipping carton.