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KALL – GENERAL CONTRACT TERMS AND CONDITIONS

1. GENERAL PROVISIONS

1.1. Unless otherwise agreed in writing, this general contractual terms and conditions (hereinafter: GTC) is a document containing the fundamental provisions for the purchases (hereinafter: goods ordered and services received) by KALL Ingredients Kft (hereinafter: Client). This GTC forms an integral part of all concluded legal documents – including but not limited to individual agreements, order forms generally used by Client or framework contracts (hereinafter: Purchase Orders) – and any legal deviation is valid only if based on the written agreement of the Parties. In case the Party contracting with client for the sale of goods or for providing services (hereinafter: Partner) has its own general contractual terms and conditions, then those shall only be applied with the conditions set out in a separate written agreement.

1.2. Statements, notifications and any other communication is valid only if provided in writing for the purposes of this GTC "written notification" shall mean the information provided by Parties by mail, e-mail or fax. documents sent by e-mail or fax shall only be considered received if sender receives confirmation of their delivery (unless otherwise agreed by Parties or provided for in this GTC, including especially the confirmation of a Purchase Order by the Partner, with the conditions set out in this section). Goods or services shall only be ordered by a written Purchase Order from Client or from an employee authorized to represent Client, provided above 1.000.000 HUF net price amount with Client's authorized timestamped electronic signature, below 1.000.000 HUF net price amount with Client's authorized timestamped electronic signature or advanced electronic timestamp Purchase Orders (PO) sending by e-mail in PDF format, provided Client's authorized electronic signature are considered valid and fully equivalent to printed orders, provided Client's authorized signature. Partner shall confirm the Purchase Order within 2 days in writing by accepting all conditions, or send scanned Purchase Order, provided Partner's authorized signature to Client by e-mail, and such confirmation shall also be deemed to be the acceptance of this GTC of Client. If partner fails to confirm the Purchase Order, then all conditions of the Purchase Order and the GTC shall be considered accepted after two working days from the date of Purchase Order, and Partner is obliged to perform the tasks included in the Purchase Order. Agreements deviating from the provisions of the GTC, their modifications and supplements shall only pertain to a given matter for which such modifications have been expressly confirmed by Client in writing.

1.3. Regarding the issues not specified in the Purchase Order, if applicable, the contents of the call for tender or the written minutes of meetings of Parties shall apply.

1.4. Partner acknowledges that the related data specified in the Purchase Order can be processed by Client for its own book-keeping and other registration purposes.

2. PRICE AND PAYMENT CONDITIONS

2.1. In the Purchase Order, Parties shall specify the compensation of goods/services (hereinafter: Price) and the payment schedule. Partner commits to perform the tasks specified in the purchase order to the highest standard, and Client undertakes to accept such tasks and to pay the price specified in the Purchase Order. Partner is obliged to completely perform the Purchase Order at the agreed Price and by the agreed deadline.

2.2. Partner declares that the Price includes all costs arising from the performance of the Purchase Order including, but not limited to the costs of labour, accessories, tools, machines and the expenses of mounting, transport, insurance, packaging, and all costs of supplementary services, training, quality certificates, certification, other documentation necessary for the operation, installation, start-up and any other related expenses not specified).

2.3. Unless otherwise provided by the Parties, the Price specified in the Purchase Order does not include VAT, but includes all other fees and costs (including in particular but not limited to the packaging, transport and storage costs), unless otherwise provided by Client in writing.

2.4. Unless parties agree otherwise, the payment deadline shall be the 60th day from the date of receipt by Client of the correct, properly issued invoice.

2.5. By accepting the Purchase Order, Partner declares that he has verified all documents and Appendices forming an integral part of the PO and other documents made available by Client, on its own responsibility, having the necessary and adequate

professional competence, and Partner confirms that he is aware of the facts and requirements specified in said documents. Partner declares that the Price included in the Purchase Order has been calculated considering the above mentioned information, based on its professional experience, being familiar with the location and circumstances of performance. Partner has defined the tasks to be performed, necessary for the realization with the appearance and quality complying with the first class quality requirements specified in the PO and for proper use, whilst the technical and quality level and uncertainties were also considered and Partner declares that the Price specified in the Purchase Order was accordingly calculated. On this basis, Partner cannot request from Client any increase in price or extra cost with respect to the Purchase Order in any form related to the realization of the technical content, with special regard to the provisions of section 3.6.

2.6. Partner shall only be entitled to submit his invoice (both in case of partial and final invoice) after having obtained the signed certificate of accomplishment (which shall be signed by the Client's Manager, respectively, two employees of joint signatory power or the Managing Director, with the Client's authorized timestamped electronic or handwritten signature) and to the extent of the amount accepted in that record. Client sends the signed certificate of accomplishment via e-mail in PDF format. With regard to any payment, Client reserves all rights related to Partner's non-conformity (including without limitation the latent defects not known by Client) or related to Partner's any other breach of contract.

2.7. Client in any circumstances reserves the right to deduct any amount not paid by Partner to Client from the debt payable by Partner based on the Purchase Order.

3. PERFORMANCE, TRANSFER OF OWNERSHIP AND RISKS

3.1. The supply of goods and performance shall be carried out in accordance with the relevant clauses of the latest available INCOTERMS, provided in the Purchase Order. If the Parties have not agreed on any commercial conditions, the performance shall comply with the DDP rules of INCOTERMS. Partner shall previously agree with Client in writing on the date of performance. Early performance of Partner shall be previously agreed upon by Partner and Client in all cases and Partner is only entitled to perform before the deadline by written authorization from Client. Unloading shall only be performed by Client's instructions and in his presence. The use of protective equipment and clothing is obligatory on Client's site: hard hat, goggles, long trousers, T-shirt, closed shoes.

3.2. Partner (with regard to section 20.3 of this GTC) is obliged to ensure that the documents regarding the goods ordered or services performed shall also be handed over upon performance (in case of scheduled performance at the end of each phase) (including certificates of origin and quality, delivery note, etc.), that shall inter alia contain the PO number, date of Purchase Order, number and content of packages and – in case of scheduled performance – the remaining part of delivery. Unless otherwise specified by Parties the goods/service defined in the Purchase Order are indivisible, partial performance is only allowed upon express written declaration by Parties. The schedule of performance – unless otherwise specified by Parties – will not breach the indivisibility of the service by the PO, and the performance of each phase in itself will not be considered as partial performance.

3.3. Client is obliged to receive the goods exclusively in the quantity and quality set out in the PO. The quantity exceeding the amount specified in the PO can be received by Client in his sole discretion, free of charge. Partner is obliged to transport back the unaccepted goods at his own expense, in case of failure the goods will be stored and/or transported at Partner's cost and risk.

3.4. During the performance of the PO, Partner shall comply with the statutory provisions and requirements (even if subsequent) at the price specified in the PO, and Partner shall not claim any extra cost or fee for such compliance.

3.5. For the acceptance of product or service supplied by Supplier the minutes of technical inspection as part of GTC, Appendix 1/a, should be used , the certificate of accomplishment attached as Appendix No 1/b shall be applied. Client will only receive the goods delivered and accept the services performed if they were fully delivered and/or performed by Partner in accordance with the Schedule, otherwise Client may refuse said goods or services. During technical inspection and completion of the certificate of accomplishment Client is not obliged to examine the features proven by a quality certificate or covered by guarantee. The certificate of accomplishment signed by both Parties verifies performance according to its content, in the absence of such certificate the performance shall not be accepted and any claim of Partner is considered contested and Partner is not entitled to issue an invoice. During the performance Partner shall provide – with no extra fee – all information

and documents necessary for or facilitating proper use (e.g. Instruction Manuals, guarantee certificate, etc.) in Hungarian, complete necessary trainings in Hungarian for people nominated by Client and records as proof of completion. Without the above conditions the certificate of accomplishment proving full performance shall be considered invalid.

3.6. Partner shall perform the technical content specified in the PO in first-class quality, and partner shall not charge any fees for any additional work he deems necessary. In case additional work is needed Parties shall conclude a separate written agreement with the related fees and expenses, and extra costs and fees may only be paid in line with that agreement. In such case Partner shall document all labour and material costs separately and shall prove such costs to Client (with calculations, invoices, any settlement plans, delivery notes, overhead charges etc.). Expense claims of Partner not adequately justified or not accepted by Client can be refused. Incorrect, faulty or incomplete designer's budget specification shall not constitute a basis for extra work by Partner and Partner shall perform such work at his own expense.

3.7. All goods delivered / services provided shall be transferred to the ownership of Client at the time of payment or receipt (whichever comes first), the risks in all cases will be transferred to Client at the time of acceptance. Client may refuse the goods packed incorrectly or not in compliance with the agreement and may return them at Partner's expense; in parallel, Partner is obliged to deliver the adequately packed goods.

3.8. For the successful completion of the technical delivery-acceptance and commissioning procedure, Partner shall hand over the documents necessary for the delivery-acceptance procedure to the site representative of Client in Hungarian at the time of delivery the latest, or before the technical delivery-acceptance procedure. The acceptance or signature of any transport document by Client or his representative shall not constitute as the waiver of Client's right to make quantity or quality complaints.

3.9. In case of down payment by Client, the ownership and disposal of the goods is transferred at the time of payment. In case of partial down payment the ownership and disposal rights of the goods shall be transferred proportionally to the amount of the partial payment. In that case the risk is also transferred to Client upon delivery. If Client's disposal right of the use of goods is not yet executed, Partner is obliged to ensure the security and the adequate, comprehensive protection of the product until its handover to Client.

3.10. To avoid incidents arising from excessive workload, Partner shall comply with and make all subcontractors and collaborators comply with the related laws and regulations, statutory instructions and other documents and especially the provisions of the Labour Code concerning working hours, extraordinary labour and rest period.

3.11. The receipt of the goods by Client cannot be considered approved until it is inspected for quantity and quality by Client within 20 working days from the date of transportation from the consignment warehouse. Besides other available remediation possibilities Client may request that Partner take back the defective goods within 2 working days from the inspection or from the detection of a latent defect and provide replacement goods or – at Client's own discretion – refund the price. All damages incurred by Client, arising from possible delays caused by the replacement of the goods may be transferred to Partner by Client. Client is also entitled to transfer to Partner all costs of any kind arising from such replacement. In case of any complaint regarding the services performed / goods delivered, Partner is obliged to issue a declaration within 2 days on the period necessary for the repair or repeated performance of the work. Otherwise Client is entitled to assign a third party to the repair or perform again the said work at its own discretion at Partner's expense.

4. TRANSPORT AND PACKAGING

4.1. The preparation, labelling, packaging and marking of delivered goods shall comply with the requirements specified in the PO and the related laws and regulations, and Partner shall warrant the safety and security of goods in order to deliver the goods to their destination in good condition. Partner shall also ensure the adequate handling and identification of the goods. No fee can be charged subsequently for packaging and transportation, if the packaging or transportation is subject to a fee. Partner shall inform Client of this fact at the submission of the offer.

4.2. Partner shall observe the laws and regulations of the destination and the international agreements regarding packaging, labelling and transportation of hazardous materials. If the provision regarding transportation and/or packaging specified in

the PO is erroneous/unprofessional/unsuitable/unlawful or it violates any mandatory provision, Partner shall immediately inform Client in written form and offer a cost-effective alternative solution.

4.3. The hazardous and non-hazardous goods shall be packaged and transported separately.

4.4. In case a PO includes several shipments and/or destinations, Partner cannot commence performance until it is permitted in line with the contents of the PO or by the special authorization issued by Client.

4.5. When the goods are transported in replacement packaging, Partner shall ensure to take back the packaging. Partner shall comply with valid laws and regulations, instructions and labelling methods (ADR, RID) regarding the transport of hazardous goods. Partner shall always have the safety data sheet of the transported hazardous material.

4.6. Partner is responsible for the labelling of hazardous materials and the indication of each ingredient thereof according to the International Hazard Symbols. For the transportation, the hazard(s) and the name and material of each substance shall be determined in the related documents.

4.7. Emergency information and written instructions shall always be the attached to the delivered goods in the Hungarian or English language, according to Client's request, and these shall be provided with necessary and mandatory labels and symbols.

4.8. All information available to Partner concerning the possible hazards occurring during the transportation, handling or usage of the delivered goods shall be immediately notified to Client.

5. AMENDMENTS OF PURCHASE ORDER TERMS AND CONDITIONS

5.1. Client may modify at any time the services received/goods ordered or their features and method of packaging or transport, and may also modify other conditions of the performance of the PO.

5.2. In case the modification results in significant increase or decrease of the expenses, costs, resources related to or the time needed for the performance, Parties shall agree on a price adjustment as well as the amendment of other conditions of the delivery and the performance, provided that the price shall only be increased or the transport and performance deadlines shall only be prolonged with Client's explicit, prior, written approval.

5.3. Partner shall promptly notify Client in case raw materials or production methods will be significantly changed with respect to the latest PO conditions of Client. Partner may only modify the PO with the prior agreement and written approval of Client.

6. QUALITY

6.1. Partner warrants that the goods delivered / services performed in line with the PO comply with the specifications, descriptions, design, technical specifications etc. included in the PO and with all conditions of the related statutory regulations. Their design, quality, material and processing meet the highest standards, they are free of defects, comply with the PO in every aspect, and are adequate for the specific purposes defined by Client in the Purchase Order and for proper use.

6.2. During performance Partner shall comply with food hygiene requirements, the applicable health requirements and quality assurance systems to be applied and approved by Client.

6.3. Client is entitled to perform inspections on the site of Partner or Partner's subcontractors or suppliers for the purpose of examining or testing the goods ordered and inspecting the conformity of the conditions of manufacturing. Client is entitled to inspect and test the ordered goods and the conditions of manufacturing at any time before the performance deadline (during or after production), may designate as scrap the batches not complying with the PO and may request Partner to manufacture the products in compliance with the PO. Partner is obliged to correct the circumstances disputed by Client (e.g. the manufacturing process, applied procedures, plant conditions, goods produced with defects or in poor quality) and to conduct the examinations, inspections required by Client at Partner's own expense (in Client's presence, if requested). The inspection performed by Client does not exempt Partner from his responsibility regarding defective performance, does not decrease and does not in any way influence Partner's obligations specified in the PO and Client's rights. If Partner does not

make all efforts to prevent non-conforming conditions, Client is entitled to withdraw from the PO or to terminate it with immediate effect and to conclude an agreement with a third party with similar technical content at Partner's expense.

7. WARRANTY, GUARANTEE, LIABILITY

7.1. Partner shall warrant the quality, compliance, functionality of the goods delivered, services performed, facilities constructed, materials and tools delivered, installed, mounted, replaced, and shall also warrant compliance with the safety technology, hygiene and environmental requirements and any other requirement specified in the PO, and in case of the breach of the related requirements partner has full liability for damages. If the regulations or an agreement between Parties do not specify a longer period, the period of warranty shall be 12 months from the commissioning certified by the certificate of accomplishment signed by both Parties, or 18 months from delivery. The provisions of this GTC do not affect Client's rights included in applicable laws and regulations, and the warranties made available by Partner to Client. The warranty specified in this paragraph contains and specifies Partner's all costs and fees of warranty-related activities performed on Partner's site (such as transport and road costs, import taxes/custom duties, wages, etc.) and Partner is not entitled to transfer such costs to Client. If the warranty-related activities cannot be performed on site, all costs and risks related to the transportation of goods to and from Partner's premises risks shall be borne by Partner. The provisions of this section regarding shall also apply mutatis mutandis to guarantee.

7.2. When goods or services provided are repaired or replaced, the guarantee period restarts at the utilization of the repaired or replaced goods.

7.3. Partner warrants that the goods delivered and services performed meet the specifications included in the valid laws and regulations and the PO, comply with the specific purpose defined by Client and are suitable for proper use (liability for defects), and warrants that the goods or services are free from any title or claim of third parties and Client has unlimited and free title including any right related to the creation of intellectual property and other rights (warranty of title).

7.4. Partner is obliged to reimburse all damages incurred by Client caused by the violation, default or defective performance of any condition specified in the PO. Partner is liable for damages related to any and all losses, damage, injuries, costs, lost profit and expenses incurred by Client, and caused by Partner or his Subcontractors (including also the reasonably incurred legal and professional fees and expenses). This includes but is not limited to the negligent, defective or poor quality work of Partner or his Subcontractors (performance assistants), performance using defective or poor quality materials, tools, including their defective production and latent defects. The above rules also apply when the provisions of this GTC are not observed.

7.5. Partner is responsible for the settlement of all claims against Client and the reimbursement of any sum related to liabilities, losses, costs or expenses arising from the activity of employees, representatives or a third party, shall it be of any nature. Partner shall also warrant when the claim concerns goods delivered / services performed or arises from direct or indirect breach of contract, negligent performance, non-performance or late performance by Partner.

7.6. Partner's liability for damages also includes direct and consequential damage that inter alia include lost profit and related costs, lost revenue, loss of contract, loss of production, loss of energy, amortization, loss of interest, expenses of demurrage, purchase or replacement for third parties, expected decrease in savings, damages arising from the increased operational costs, and any special, direct or indirect damages or other losses of the same kind. Client is obliged to take all reasonable measures for the prevention or mitigation of such damage.

8. DELAY, NON-COMPLIANCE, FAILURE, PENALTY

8.1. Partner shall pay penalty in case of defective or late performance or failure of performance (including the failure caused by Partner's misconduct and the impossibility of performance for any reason) of any obligation specified in the PO (basic and

additional obligations are both subject to penalty). Client is also entitled to withdraw from the Contract in case Partner breaches the agreement and Partner's performance is no longer in Client's interest.

8.2. The basis of the penalty is the total net price according to the PO. Rate of the penalty:
- For impossibility of performance and non-performance: 25%;
- For non-conformity (defective performance): 0.5% per day but max. 20%;
- For late performance: 0.5% per day but max. 20%;

8.3. In case of the impossibility of performance, non-conformity or non-performance, the penalty shall be due immediately when Client becomes aware of such fact, in case of late performance at the time of performance or at the end of the specified grace period or when reaching the highest rate of completion.

8.4. Client can deduct the amount of penalty from any of Partner's accounts, in the absence of an unpaid invoice the amount of penalty will be extended by post or e-mail. The Partner shall pay the penalty amount within 15 calendar days of receipt by transfer to the Client's account.

8.5. Client's valid withdrawal does not exempt Partner from his liability for penalty. If the loss incurred by Client exceeds the amount of penalty, Client may claim the sum exceeding the penalty by the general rules of civil law and is entitled to exercise other due rights arising from the breach of contract by Partner. Client is also entitled to claim penalty even if no damage has been caused.

8.6. The penalty specified for the late performance or non-conformity arising from the failure to meet the deadlines of the PO Schedule does not exempt from Partner's performance obligation. In case Parties have agreed on partial performance, then the penalty payable for the failure to meet the deadlines of each work phase shall not be reclaimed by partner even if the final deadline is met.

8.7. If the delay imputable to Partner occurs as compared to the schedule specified in the PO and Partner does not remedy the delay despite the written notice sent by Client before the deadline, the performance shall be considered as failed for a reason arising within Partner's scope of interest (impossibility of performance imputable to the obliged party) and Client – without the obligation to prove his loss of interest – is entitled to withdraw from or terminate the PO and is entitled to conclude an agreement with similar content at Partner's cost and expense. Even in the absence of prior written notice, Client's loss of interest shall be considered proven if Partner fails to remedy the delay within the 5-day extended period for performance.

9. COPYRIGHT AND PATENT

9.1. Partner warrants that the goods, their sale, the services performed and the proper and required method of use do not breach any patent or copyright and do not infringe industrial secret. Furthermore, Partner provides for Client the use of copyrights and patents without limitation regarding all delivered goods and performed services, including the possibility of alterations and transformation for Client's or his affiliates' own purposes.

9.2. Partner is obliged to continuously ensure that Client, his legal successors, assignees, customers and the customers of products sold by them are not affected by any unfavourable consequence, and when such consequence occurs Partner exempts the above entities from all material and non-material damage if, by the use or sale of the goods or services any breach of industrial secret or consequent legal proceeding, loss and damage or claim thereof arises, including reasonable legal costs, fees and approved expenses.

9.3. In case Partner supplies goods / performs services according to Client's request and requirements (e.g. plans, technical drawings, ideas, technical specifications, other documents, items, parts, tools, materials, etc.) prepared in accordance with Client's request, then Partner warrants to Client the exclusive and unlimited use of intellectual property rights related to goods delivered / services performed. In such case Partner shall not provide further license for use to third parties without the prior written authorization by Client, and Partner himself is only entitled to use the intellectual properties in possession of Client's prior, written authorization. Client's license for use is unlimited in space, time, means and extent. All intellectual property rights are transferred to Client by the handover of goods/services to Client.

9.4. Client is entitled to freely transfer the use of intellectual property to third parties. Client is entitled to transform, modify, multiply or develop such intellectual properties.

9.5. Partner shall perform without extra compensation the modifications indispensable or obviously necessary for the use of intellectual properties but which do not materially affect those intellectual properties.

9.6. Partner irrevocably accepts that Client may observe and analyse the workability of ideas, procedures regarding intellectual properties.

9.7. These provisions specified in section 9 shall respectively apply to the case specified in section 11.2 of this GTC.

10. INSURANCE

10.1. Partner is obliged to maintain a full liability insurance policy including the insurance of third parties or events regarding contractual liability (bodily injury or material damage) and shall also maintain a product liability insurance policy for which Client is nominated as additional insured party and Partner shall present the insurance policy upon request. The amount of liability insurance per event shall be at least equal to the value of the purchase order specified in the PO.

11. CLIENT' OWNERSHIP

11.1. Partner is responsible for the storage of the materials, equipment, tools, colours, forms, copyrights, rights for design and all other intellectual property or other rights owned by Client and provided to Partner. Such tools or information shall only be used by Partner for the purposes specified in the PO.

11.2. During or in connection with the performance of the PO all inventions, discoveries or technical process prepared, found or applied jointly or individually by Partner and his employees, contractors or subcontractors shall be disclosed to Client and shall be considered as confidential information. The invention or discovery created that way forms an exclusive property of Client and is transferred to Client with the final performance of the PO the latest.

11.3. The assets, documents, facilities, tools, etc. (hereinafter together as items) shall be used by Partner exclusively for the production of the goods specified in the PO. Partner shall insure the items in Client's ownership at his own expense, at a value specified by Client against fire, water and burglary damage. Meanwhile, by accepting this GTC, Partner assigns to Client the claims for damages arising from such insurance policy, and Client shall accept such assignment.

12. TERMINATION OF THE PRODUCTION OF GOODS AND PARTS

12.1. With the conditions specified in the relevant PO Partner undertakes to also provide parts and accessories upon Client's request regarding the product to be delivered for the period of its foreseeable lifespan. Partner undertakes that if he terminates the transportation of parts, accessories he is obliged to notify Client in written form at least 180 days in advance and to grant the Client the opportunity to order a final shipment. If Parties fail to agree upon the price or any conditions of such final shipment, or Partner terminates the supply of parts without notifying Client, he is obliged to transfer the documentation/technical drawings and all other documents necessary for their reproduction.

13. OBLIGATION OF CONFIDENTIALITY

13.1. The PO and its appendices, all facts, circumstances and other information arising during performance are considered business secrets, and any information thereof shall be disclosed to third parties, including the media, only with the previous written agreement between Parties.

13.2. Parties' obligation for confidentiality is without limitation in time.

13.3. Parties declare that the data, facts regarding the other Party or its activity, especially but not limited to the existence of the PO and its content shall be considered business secrets, and shall not be communicated or made available by the Parties to third parties.

13.4. The obligation of confidentiality shall not apply to information available to the general public or made public in the future in a way other than imputable to the Party obtaining the information, or whose disclosure – to the extent and to the entities specified – is required by regulations, statutory provisions or official decision.

13.5. Without Client's previous written approval it is forbidden to take photos or video on Client's entire site.

13.6. All information, materials, documents and data provided for Partner by Client during the performance of PO shall be considered as confidential, except the information, materials, documents and data that are of public interest or publicly known

according to the relevant laws and regulations. Partner shall handle confidential information with secrecy, as Client's business secret. Partner – without express written approval from Client – shall not disclose confidential information to third parties.

13.7. Partner's obligations regarding confidential information will remain valid even in case the PO is terminated for any reason. Partner shall keep strictly confidential all information concerning such technical or commercial know-how, specification, invention, process or initiative that are confidential and that Client or his agent has disclosed to Partner, or any confidential information regarding Client's business activities or products. Partner shall also restrict the communication of such confidential information towards his own employees, contractors and subcontractors to only the extent absolutely necessary for the Partner to be able to perform the obligations towards Client and Partner shall ensure that these employees, contractors and subcontractors will fulfil the confidentiality obligation with conditions similar to Partner's.

13.8. Partner shall not use Client's trademarks or company name in any of Partner's marketing or promotional materials without Client's prior, written approval. Client is entitled to withdraw such approval in written form at any time and without explanation.

13.9. In case Partner infringes the confidentiality obligation he is obliged to immediately and unconditionally pay damages of HUF 2.000.000 (two million) corresponding to 20% of the value of the PO.

13.10. Partner shall expressly confirm the acknowledgement and observation of those specified in this section, by his authorized signature of the declaration included in Appendix 3 of this GTC that he shall attach to the submitted offer, otherwise Client may declare the submitted offer invalid.

14. ASSIGNMENT AND SUBCONTRACTING

14.1. The rights and obligations arising from the PO and the GTC shall not be transferred or assigned by Partner in whole or in part, without previous written approval from Client.

14.2. Partner is entitled to assign subcontractors only by Client's previous written approval (by using the form in Appendix 2). Client can prequalify Subcontractors based on professional aspects when subcontractors are involved in the performance (e.g. installation, mounting). Client issues a certificate on successful prequalification. Without such certificate, Subcontractor shall not perform any work. Prequalification shall be initiated by Partner and the prequalification is valid only for the given work, and it is Client's exclusive right to determine its aspects and to conduct the prequalification. If Partner's subcontractor has failed the prequalification, such fact shall not influence the agreed performance deadlines, Partner shall not request the extension of the performance period or transfer costs to Client. Partner is responsible for a legally assigned subcontractor as if the service had been performed by himself, and in case of illegal subcontracting Partner is responsible for all damage that would not have occurred without the assignment of such subcontractor.

14.3. Partner shall ensure the payment of the fees payable to Subcontractors involved in the performance of the PO, and shall not present any claim regarding fees or expenses against Client.

14.4. Partner shall not conclude any agreement with content that would limit or prevent Client's acquisition of any property or right.

15. FORCE MAJEURE

15.1. Parties may not be deemed to breach the agreement if the performance of their obligations is impeded by force majeure. Force majeure shall mean any and all extraordinary events arising after issuing the PO which Parties could not have prevented or foreseen, and which are beyond their reasonable control (e.g. war, national strike, terrorist attack, natural disaster, etc.). Such events are only considered force majeure if they are unintended by Parties and directly prevent the given Party from performing his obligation.

15.2. Both Parties reserve the right to deviate from the date of performance or of the payment, to terminating the PO or decrease the ordered quantity of goods in case his obligation cannot be performed or can be performed only with a delay owing to force majeure, given that he forthwith notifies the other Party of such fact in writing. The notification shall nominate the obligation impossible to be performed by the given Party in whole or in part. The Party breaching his obligation for notification cannot cite force majeure as the cause of its non-compliance. If either Party is unable to perform his obligations for at least 60 consecutive days, the other Party can immediately terminate the PO with the written notification of the first Party about

an obstacle and in such a case neither Party shall be responsible to the other Party, except concerning rights and obligations remaining valid after the expiry of the obligation.

16. Electronic Public Road Trade Control System (EKÁER)

16.1. According to section 22/E of Act XCII of 2003 on taxation, in case of transportation performed with vehicles subject to a toll, Partner is obliged to register such transportation activity and report it to the relevant authorities. The adverse legal consequences arising from the failure of such reporting obligation set out in the regulations or the defective, incomplete or late performance (e.g. fines, damages or other expenses and damage) shall always be borne by Partner. Partner is not entitled to make a claim against Client related to the above.

17. WORK ON SITE

17.1. During his activity, Partner shall strictly comply with the labels, plates, pictograms and other warnings of danger placed at Client's premises, construction and working site, and make all persons and collaborators involved in the performance comply therewith. On Client's site, work can only be performed by persons having successfully received the trainings and having undergone the examinations specified by Client.

17.2. Partner acknowledges and shall inform his subcontractors that smoking is strictly forbidden on Client's whole site and the infringement of this prohibition results in an immediate and final refusal of access to Client's areas.

17.3. If Partner's failure to comply with the above regulation causes damage to Client, Partner has full liability for such damage. If the damage is caused by one or more of Partner's subcontractors, Partner and his subcontractor have joint and several liability. Causing damage may result in a criminal complaint, irrespective of its value.

17.4. Regarding the materials, machines, equipment, working tools applied for the performance of the PO Partner's task is to continuously and completely comply with Act XCIII of 1993 on work safety and the documents on its implementation, the relevant provisions, including special internal rules to be observed on Client's site, and make all subcontractors to also comply therewith.

17.5. During work on Client's site Partner is obliged to continuously maintain the order and cleanliness of the construction and working area provided, if fails to observe this obligation he shall pay a penalty of HUF 50,000 per case.

17.6. In case of structures or work parts are to be covered or built in by Partner, Partner shall notify Client of such fact at least 5 working days before the given work. Parties agree that work parts shall only be covered with the authorization of Client or his representative. In case such work parts are covered/built in without the notification to and the authorization of Client, the repeated performance of the work part covered/built-in shall be done at Partner's expense.

17.7. During the performance of the PO on the work site, Partner observes relevant workplace health and work safety rules, standards and Client's internal instructions, and makes its employees and subcontractors to observe them as well.

17.8. Partner is obliged to guard the workplace on his own expense and not entitled to claim upon any reason referring to the mentioned obligation.

18. REMEDIES

18.1. In case Partner unilaterally, at Client's disadvantage deviates from any point of the PO, Client is entitled to refuse payment partially or completely until the remedy of the breach of agreement, and Partner may not charge default interest.

18.2. Partner warrants that the Price of goods/services applied for the PO is not higher than which Partner provides for any other market operators in case of quantity, quality and type similar to the PO. In case of breaching this obligation and if Partner decreases his prices significantly during the validity of the PO, he shall provide a similar price decrease to Client, and Client is entitled to claim such decrease upon payment, and Partner is obliged to repay the difference to Client within 5 calendar days from the receipt of such request.

18.3. Besides Client's rights and possibilities for remedy provided by laws and regulations, if the product or the service performed by Partner deviates from or fails to comply with the conditions therein, Client, at his own discretion may choose one or more of the following options, irrespective of whether Client has accepted the supplied products or the performed services from Partner in part or in whole:

- cancel or withdraw from the Purchase Order;
- refuse the product/service (in whole or in part) and return it at Partner's expense and risk, and Partner shall immediately reimburse to Client the total Price of the returned products/services;
- at his own discretion provide opportunity to Partner to repair the defect or replace the goods at Partner's expense, or to take all measures necessary for the fulfilment of the conditions specified in the Purchase Order;
- discontinue the ordering of such products/services; and
- require from Partner the reimbursement of the full value of the damage arising from the breach(es).

19. CANCELLATION OF THE PURCHASE ORDER

19.1. Client is entitled to cancel the Purchase Order in whole or in part, at any time and for any reason, by written notification sent to Partner in writing, and – unless otherwise specified in a written agreement – indicates a notice period of at least 30 days. Partner acknowledges, that in such case he may claim from Client only the reimbursement of costs justified and incurred with a substantial reason.

19.2. Client is entitled to cancel the Purchase Order with immediate effect, with a written notification sent to Partner, in the following cases:
- Partner materially breaches or repeatedly breaches (despite a notice) his obligation specified in the Purchase Order or the GTC;
- Partner has initiated a bankruptcy proceeding against itself, or attempted to reach a settlement with his creditors, or Partner intends to exercise his legal opportunities provided by the valid regulations for insolvent debtors, convenes the creditor's meeting, a liquidation procedure is started against him (except the winding-up for the purpose of reorganization or merger), a Court has appointed a trustee for Partner, the company or one of its departments has appointed a trustee, or a proceeding is initiated related to insolvency or Partner's eventual insolvency;
- Partner terminates or expresses his intention to terminate business activity; or
- Partner's financial situation has declined to the extent that by Client's reasonable judgment it is doubtful if Partner will be able his obligations specified in the PO.

19.3. In case of termination (withdrawal) with immediate effect by any of the Parties until the validity date of termination (withdrawal) Parties shall settle and pay to each other the justified costs arising from the performance of the PO. In case of termination (withdrawal) with immediate effect both Parties reserve the rights arising from the breach of agreement.

19.4. The cancellation of the PO for any reason does not affect Client's rights that arose before the cancellation. Those specified in section 1., 7., 13. and 15. of the GTC remain enforceable irrespective of the cancellation.

20. FINAL PROVISIONS

20.1. The goods delivered and services performed shall in all respect comply with the valid laws and regulations, mandatory professional provisions, standards and other rules, and the contents of the authorizations necessary for the implementation, commissioning and proper use.

20.2. Partner warrants the full observance of all authority and legal provisions, the settlement of costs concerning their observation are included in the order price. Furthermore Partner according to section 6:550-559 of Act V of 2013 warrants that all related provisions, standards, technical rules, regulations, etc. will be observed, especially those relating the environment, packaging, labelling of goods, product liability, quality and work safety. The damage and expenses arising from the non-fulfilment of these provisions shall be completely borne by Partner.

20.3. Partner concerning his performance specified in the PO is obliged to adequately document the compliance with provisions of regulations, standards valid in Hungary. Such compliance shall be certified by the producer or distributor and the certificate of conformity shall be handed over upon the performance of the PO. In case of scheduled performance – unless otherwise agreed in writing by Parties – the certificate of conformity shall be provided to Client at the completion of each work part. Partner shall provide Client with all performance documents in the Hungarian language as well, with special regard to user's guides and all further documents necessary for or facilitating proper use.

Valid from 15th May 2026

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20.4. In case the products are manufactured abroad and there is no related regulation (e.g. owing to the novelty of the product), the conformity shall be documented in Hungarian, in a form specified and approved by Client, including the ordering and performance of the classification procedure through competent Hungarian authorities. The related costs shall be borne by Partner.

20.5. If any clause of GTC become ineffective, invalid, contestable, in whole or in part, such ineffectiveness, invalidity, contestability or unreasonableness shall be handled separately from the other clauses of GTC, and the other provisions of GTC remain valid and effective without modification.

20.6. If any provision of GTC, Purchase Order is not enforced or enforced with delay or only in part, this can not be interpreted as any of the Parties waived their rights.

20.7. If Client waives any of his rights arising from the breach of contract by Partner or related to defects, failures concerning the Purchase Order, Client's declaration can not be interpreted extensively. It can not be interpreted as Client waiver of his rights related to possible subsequent breaches, defects or failures, and under no conditions affects other rights of Client and provisions specified in the Purchase Order, in the GTC or provided by the existing laws and regulations.

20.8. This GTC and the relationship of the Parties shall be governed by the Hungarian legislation, and depending on value, Parties specify the jurisdiction of the Court with competence at the location of Client's registered office.

20.9. The changes in data registered in the Company Register (especially the registered office, representatives, bank account, etc.) and changes in the data of contact persons, shall not be considered as amendment of the Purchase Order. The Party concerned shall communicate the above mentioned changes previously in writing or within 10 days from the date (registration) of the change, depending on the relevant circumstances.

20.10. Client process personal datas of natural persons under REGULATION (EU) No 2016/679 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL (General Data Protection Regulation, „GDPR") and the Act of Freedom of Information CXII of 2011. Regarding the Preamble of General Data Protection Regulation „Processing should be lawful where it is necessary in the context of a contract or the intention to enter into a contract." Partner states by the signature of Purchasing Order, that he has lawfully accessed to the personal datas of his employees, and he has an appropriate, lawful legal basis to transfer the personal datas of his employees to Client. Partner undertakes to inform his employee about the transfer and the uses of their personal datas. Partner shall provide information to Client in case of changes in such personal datas or the deletion of transferred data is necessary. Client shall process and store such personal datas for 5 years after the termination of Purchasing Order.

20.11. Partner undertakes that he shall not employ under any legal relationship any of the Client's employees under the validity of Purchase Order and for three-year- period from the date of termination of the Purchase Order. This obligation also applies to the Partner's subcontractors. In the event of failure to comply with this obligation, Partner shall pay penalty to Client. The sum of penalty is equal to the aggregate amount of the gross base salary paid by Client to Employee in the last six months of employment by Client. Payment of the full amount of penalty shall be due on the first day of breaching the present obligation by Partner or his Subcontractor. Client is entilted to deduct the amount of penalty from any invoice of Partner, in the absence of an invoice, Partner shall pay the penalty within 15 calendar days from Client'a receipt.

20.12. Partner accepts Client's Supplier Code (Appendix 4 of present GTC) as obligatory to himself and duly sign it.

KALL Ingredients Kft.

H-5211 Tiszapüspöki, Fehértó part 1.
T: +36 56 815 810 · E: info@kallingredients.hu · www.kallingredients.hu
UTR: 24937984-2-16 · CRN: 16-09-016853

Appendix 1/a.

MINUTES OF TECHNICAL INSPECTION

Written at (location): ……..

Presents: ……, representative of Purchaser (Client) KALL Ingredients Ltd.
……., representative of Supplier
Subject: ……..

Contract or Purchase Order number: ……

Description of findings during technical inspection, remarks and arrangements made:

……

……

……

……

……

……

Client states that present minutes of technical inspection do not qualify as a certificate of accomplishment, so upon this certificate Supplier is not entitled to submit an invoice, therefore Client is not obliged to accept it.
Present Minutes is only used to make notes on the work completed by Supplier, as well as to note down all remarks, necessary actions to be made, incompleteness and possible observations.
Client maintain its right of contestation regarding the quality of the work completed by Supplier. Therefore present minutes of technical inspection do not qualify as an acknowledgement of financial obligation.
Present Certificate of accomplishment do not qualify as a waiving of Client's any right, as per terms described in the Contract, or from the entitlement due by legal regulation or from any legally supported claim towards Supplier.

Tiszapüspöki, ……

_____ representative of Client

_____ representative of Supplier

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Appendix 1/b.

CERTIFICATE OF ACCOMPLISHMENT

Written at (location): KALL Ingredients Ltd. (Registered office: 5211 Tiszapüspöki, Fehértó part 1., CRN: 16-09-016853) 5211 Tiszapüspöki, Fehértó part 1.

Presents: ……., Managing Director, representative of Client KALL Ingredients Ltd.

……, representative of Supplier

Subject: ……..

Contract or Purchase Order number: …….

The representative of Client states that Supplier completed the work in conformity with the contract signed between Parties on … (day) (month)…. (year), therefore Supplier is entitled to submit an invoice.

The amount to be invoiced, as per contract:

No.	Description	Amount net (HUF)
1		
	Total (without VAT):	**0**
	VAT *	0
	Total:	**0**

Remarks:……
…….

Invoice for the amount of XXXX HUF+VAT (in words XXX+VAT) could be submitted for the completed work detailed above in conformity with the contract.

* In case Client is liable to pay VAT (reverted VAT), according to section 142 of Act CXXVII of 2007, the amount of VAT above is „0".

Client is entitled to return the invoice, indicating mistakes and missing data, in case the invoice is not completed in accordance with relevant regulations and provisions of this Contract or with other provisions required as preconditions for payment.

Present Certificate of accomplishment do not qualify as a waiving of Client's any right, as per terms described in the Contract, or from the entitlement due by legal regulation or from any legally supported claim towards Supplier.

Tiszapüspöki, ……

_____ _____

Representative of Client Representative of Supplier

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Appendix 2.

Subcontractor registration form

Data of Notifying Partner

Name:
Registered office:
VAT number:

Assigned Subcontractor's (performance assistant) data

Name:
Registered office:
VAT number:
No. of Operation License (if subject to authorization)
Naming of Professional Chamber and its reg. No (if the activity is subject to registration):
Name of contact person:
Phone:
E-mail:
Description of received services:

Grounds:

Starting date:
Price of the service:

We, the undersigned Notifying Partner and Subcontractor, being aware of our responsibility declare that the above specified Subcontractor has all necessary professional knowledge, licenses and registrations concerning the performed activities. Notifying Partner declares that the performance of a subsequently assigned and registered Subcontractor under no condition affect the conditions included in the originally sent and accepted PO (especially the price, deadline and technical content). We hereby declare that the provided data are true and real.

Date:

…….
Notifying Partner

…….
Subcontractor

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Declaration of Confidentiality

Name:
Registered office:
Company Reg. No.:
Representative:
In line with section 13. of the GTC I hereby declare that I will keep confidential all information and data of which I became aware in relation with my legal relationship with the KALL Ingredients Kft. as Client and I acknowledge that these are considered business secrets. Their secrecy is a primary interest of KALL Ingredients Kft. so they cannot be disclosed in any circumstances to third parties without the previous approval of KALL Ingredients Kft. By the formal signature I expressly undertake to observe the provisions of section 13 of the GTC in any circumstances.

By signing this declaration I declare and undertake that I will keep strictly confidential my activity related to my the legal relationship with KALL Ingredients Kft. and no data will be disclosed in any form to anybody regarding this relationship, especially considering its existence and content. I'm aware that my commitment is applicable to all business, economical and technical solutions, inventions, knowledge, other solution being the property of KALL Ingredients Kft., even in the absence of legal protection.
Furthermore I declare and undertake to treat as business secret all information, data, facts and circumstances I obtain regarding KALL Ingredients Kft., its owners, managing director, employees and regarding any commercial and other activities of KALL Ingredients Kft., its business partners, contracts, and I am not entitled to disclose these data to third parties in any circumstances.
I acknowledge that my commitment is applicable to all of my employees, subcontractors and collaborators involved in the performance of tasks in the above mentioned relationship. During the fulfilment of my obligation specified in this declaration I shall ensure that the provisions regarding confidentiality shall be observed by the persons involved.
I acknowledge that the obligations included in this declaration are unlimited in time and will be maintained after the termination of the legal relationship.
I have made this declaration in full awareness of my legal liability and I am liable for any economic and non-economic loss suffered by KALL Ingredients Kft. arising from the non-fulfilment of the obligations included in this declaration for which I am liable beside the penalty payment obligation provided in section 13.9 of GTC. I acknowledge that regarding the fulfilment of my obligations specified in this declaration, the relationship forming the basis of the obligations is created with the submission of a tender, therefore my confidentiality obligation exists for any purchase of goods or performance of services from the date of submitting the offer.

Date:

.....
Partner

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Supplier Code

The Hungarian-owned company is the youngest and most modern corn processing plant in Europe.

According to our production, we use 530 000 tons of Hungarian NON-GMO corn per year, providing the highest quality and innovative solutions. Due to the modern technology of the plant, we process the corn without producing waste.

We believe that our products are more than just simple raw materials. They represent value to both of our partners, customers and their customers.

Our vision

As a Hungarian corn processing company, we create responsible and sustainable operation for our employees in order to serve our customers at highest level, while cooperating closely with our suppliers.

Our mission

Keeping our effectiveness in mind, we create added value that enables our business partners to achieve their goals.

The purpose of the present Supplier Code is to share with existing or potential suppliers the principles governing responsible purchasing at KALL Ingredients Ltd. to specify the commitments expected from suppliers in return.

1. **Responsible Purchasing at KALL**

   KALL employees must adhere to our core principles of business conduct and ethics:

   1.1. We comply with all applicable laws and regulations.
   1.2. We conduct business in a way that is fair, ethical and within the framework of applicable competition.
   1.3. We do not permit the direct or indirect offer, payment, solicitation or acceptance of any improper payments (for example, bribes or illegal gratuities) in any form.
   1.4. We must avoid conflicts of interest between our private activities and our part in the conduct of company business.
   1.5. We are all responsible for using good judgment so that company assets are not misused or wasted.
   1.6. We are committed to providing a safe and secure work environment. The abuse of drugs or alcohol in the workplace will not be permitted. Intimidation, in any form, or harassment have no place in our work environment.
   1.7. We value and encourage diversity and strive to be an employer of choice. We value trust, integrity and teamwork in workplace relationships and are committed to treating people with dignity and respect.
   1.8. We aim to market our products responsibly.
   1.9. We are commited to sustainable develpoment, econimic prosperity, social well-being, enviromental responsibility.
   1.10. We expect all third parties acting on behalf of KALL to operate in accordance with this Code in all of their interactions.

2. **Commitments Expected from the KALL's Suppliers**

   Reliable, efficient and innovative suppliers are important to KALL's success and development from a strategic viewpoint, therefore we expects all of its suppliers to:

   2.1. Comply with the regulations, standards and laws in force.
   2.2. Share the same ethics and compliance values as KALL.
   2.3. Comply with all safety requirements of KALL's entities.
   2.4. Demonstrate a responsible commitment to managing health and eliminating workplace related illnesses.

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2.5. Provide goods and services in accordance with KALL's terms and conditions.
2.6. Have commercial objectives in line with those of KALL and be proactive, regarding: value enhancement, increasing operational efficiency, innovation, reducing the total cost of ownership.
2.7. Maintain appropriate HSE processes and systems.
2.8. Abide by antitrust, trade practice and unfair competition rules, regulations and laws, and maintain policies for fair competition and integrity, prohibiting any corruption and use a process to ensure compliance with it.
2.9. KALL rejects all forms of forced and child labor.
2.10. The Partner undertakes to ensure safe, fair, and lawful working conditions for employees in the course of its activities, in accordance with:

- applicable laws and regulations, and
- the principles of the ETI Base Code established by the Ethical Trading Initiative

2.11. The Partner is required to extend these requirements to its own suppliers and subcontractors as well.
2.12. Responsible environmental management and a sustainable approach.

The Partner shall allow for the conduct of audits and on-site inspections—with or without prior notice, based on a risk-based approach—to verify compliance with the requirements set forth in Section 2, and is also required to provide access to the documentation requested during such audits, subject to KALL's or the third-party auditor's full confidentiality obligations. KALL or the third-party auditor is authorized to review the documentation provided by the Partner solely for the purposes of the audit, provided that no copies of the documentation may be made. The Partner is required to cooperate with KALL or the third-party auditor during the audit, provide the necessary information and documents, and facilitate confidential interviews with employees.
If the Partner fails to meet the requirements set forth in this section, it is obligated to immediately develop and implement an appropriate Corrective Action Plan. In the event of serious or repeated non-compliance, Kall Ingredients Kft. is entitled to terminate the Contract with immediate effect.
For further information and support regarding the Kall Ingredients Kft. Supplier Code, please contact your account manager.

Date

Supplier