

# MIRKA GENERAL TERMS AND CONDITIONS OF PURCHASE (2025/5)

## 1 Definitions

1.1 The following terms shall have the following meanings:

**Affiliate:** any entity which directly or indirectly controls, is controlled by, or is under common control with a Party;

**Buyer:** the Party ordering the Goods and/or Services;

**Buyer Data:** any data or information, including Personal Data, acquired by Seller in preparation of or during the fulfilment of the Contract, including any data or information that relates to the Buyer, its Affiliates, or their respective customers or suppliers, whether directly or indirectly;

**Contract:** a written agreement and/or the Order for the purchase of Goods and/or Services from the Seller, which shall incorporate by reference these Mirka GTC and any documents, specifications, or requirements that the Buyer has explicitly referenced in the Order or confirmed in writing as part of the Contract. For the avoidance of doubt, no terms proposed by the Seller shall form part of the Contract unless expressly accepted by the Buyer in writing;

**Delivery:** delivery of Goods by Seller in accordance with Clause 4.1;

**Delivery Location:** Buyer's nominated warehouse, factory or other premises for physical delivery of Goods and/or Services, which may be the premises of one of Buyer's Affiliates or third party freight or logistics providers, or if no location is nominated, Buyer's place of business;

**Goods:** all items to be delivered by the Seller under the Contract, including all materials, documents, data, and other deliverables which are the result of the Services, in any form or medium, such as but not limited to diagrams, drawings, reports, and specifications;

**Intellectual Property Rights:** (a) patents, utility models, copyrights, database rights and rights in trademarks, trade names, designs, knowhow, and invention disclosures (whether registered or unregistered); (b) applications, reissues, confirmations, renewals, extensions, divisions or continuations for any of these rights; and (c) all other intellectual property rights and similar forms of worldwide protection;

**Mirka GTC:** these Mirka General Terms and Conditions of Purchase (2025/4);

**Order:** Buyer's order issued to Seller for the purchase of Goods and/or Services, including any purchase order issued electronically;

**Party:** Buyer or Seller, collectively the Parties;

**Personal Data:** any data or information of an identified or identifiable natural person;

**Seller:** the Party providing the Goods and/or Services to Buyer;

**Services:** the services to be provided by Seller in accordance with the Contract.

## 2 Application

- 2.1 These Mirka GTC govern the Contract and/or Order.
- 2.2 No Order shall be binding on Buyer unless the Order is in writing.
- 2.3 No terms or conditions delivered with or contained in Seller's quotations, acknowledgements, acceptances, specifications or similar documents will form part of the Contract, and Seller waives any right which it might have to rely on such terms or conditions.

2.4 Seller shall accept the Contract either expressly by written statement or impliedly by fulfilling the Contract in whole or in part.

2.5 Any amendments to the Contract must be agreed in writing.

2.6 In the event of any inconsistency between documents comprising the Contract, the following Order of precedence shall apply;

2.6.1 any Contract established by Buyer, (to the extent that specific deviations from the Mirka GTC, are explicitly identified in that Contract); then

2.6.2 these Mirka GTC;

2.6.3 and, for the avoidance of doubt, any terms and conditions set out, or referenced, in any other document shall not apply, nor form part of any Contract.

## 3 Seller's Responsibilities

3.1 Seller will provide the Buyer with a written acknowledgment of the Order within two (2) working days of receiving it. If there are any discrepancies in the acknowledgment, they will not be considered valid unless expressly agreed upon by both Parties.

3.2 Seller shall deliver the Goods and provide the Services:

3.2.1 in accordance with the applicable laws and regulations;

3.2.2 in accordance with the Contract (including by providing any necessary documentation) and all Buyer instructions;

3.2.3 free from defects and from any rights of third parties;

3.2.4 fit for any particular purpose specified in the Contract or, in absence thereof, fit for the purposes for which such Goods and/or Services would ordinarily be used.

3.3 Seller shall ensure that the Goods are packed according to industry standards and any applicable laws and regulations, in a manner adequate to preserve and protect the Goods, and sufficient to enable safe unloading and inspection at the relevant Delivery Location.

3.4 Seller shall without delay notify Buyer in writing of any proposed changes to product drawings, specifications, packing or materials, regardless of compliance with technical requirements. No changes may be made without Buyer's prior written approval.

3.5 If any of the Goods and/or Services are or will be subject to export restrictions, it is Seller's responsibility to promptly inform Buyer (and any relevant Buyer's Affiliate) in writing of the particulars of such restrictions.

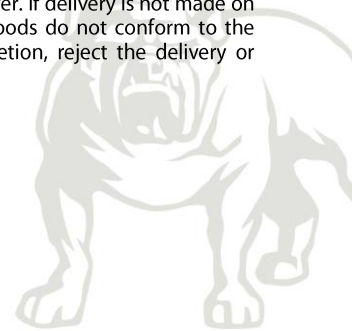
3.6 The Seller warrants that the Goods are of the origin stated by the Seller.

3.7 Seller must not suspend the Delivery of any Goods or the provision of any Services.

## 4 Delivery

4.1 Unless agreed otherwise in the Contract, the Goods shall be delivered in accordance with the FCA of the latest version of the ICC Incoterms to the Delivery Location. The Services shall be provided at the Delivery Location.

4.2 The Seller shall make reasonable efforts to adhere to the delivery time set out in the Order. Any early or delayed delivery requires prior written approval from the Buyer. If delivery is not made on the agreed delivery time or the Goods do not conform to the Order, the Buyer may, at its discretion, reject the delivery or



request an alternative resolution. This shall be without prejudice to any other rights the Buyer may have under the circumstances.

- 4.3 Upon Delivery, Seller (or its appointed carrier) shall provide Buyer (or, if requested, any nominated Buyer's Affiliate at the Delivery Location) a delivery note and any other required export and import documents requested by Buyer. If Buyer has approved partial delivery, such delivery note shall also include the outstanding balance.
- 4.4 The delivery of Goods or Services does not constitute acceptance by the Buyer. Buyer (or its Affiliate) may inspect and test the Goods within a reasonable time after receipt and shall notify Seller of any defects identified. If the Goods are intended for resale, the inspection or testing may be performed by the Buyer's customers. If a defect was not reasonably detectable during the initial inspection, the Buyer (or its designated Affiliate) shall have reasonable time to notify the Seller once the defect becomes apparent.
- 4.5 If the Delivery Location is unavailable or cannot accept the Goods, the Seller must promptly notify the Buyer and request further instructions. Additional costs incurred due to failed delivery attempts shall be borne by the Seller unless caused by the Buyer.
- 4.6 Where applicable, the Seller shall ensure that a Certificate of Analysis (CoA) is submitted to the Buyer in advance of delivery. As a general rule, the CoA should be provided at least two (2) working days prior to shipment, unless otherwise agreed in writing.
- 4.7 The Parties may agree on a certain acceptance procedure, in which case acceptance will be subject to Buyer's written acceptance statement (or that of Buyer's nominated Affiliate).

## 5 Delay

The Seller shall deliver the Goods in accordance with the delivery dates and lead times specified in the Orders, or as otherwise mutually agreed between the Parties. If the Delivery of Goods or the provision of Services does not comply with the agreed delivery times (s), Buyer may (without one option excluding any other):

- 5.1 terminate the Contract in whole or in part if the delay is, under the circumstances, material or repeated;
- 5.2 recover from Seller any expenses reasonably incurred by Buyer (or any affected Buyer's Affiliate) in obtaining the Goods and/or Services in substitution from another seller;
- 5.3 Claim Liquidated Damages for delayed delivery which is calculated on the difference from the actual delivery date versus the delivery date or lead time specified in the Contract. Liquidated damages for delayed delivery shall be paid at the rate of 0.3% per day (or part thereof), max. 10% of total Order value.

## 6 Ownership of Goods

Ownership of the Goods passes to Buyer at Delivery. Passing of ownership to the Goods does not affect the risk for the Goods nor constitute acceptance of the Goods.

## 7 Payments

- 7.1 In exchange for the Goods delivered and/or Services provided by the Seller in accordance with the Contract, the Buyer shall pay the Seller the agreed purchase price, provided the invoice meets the Buyer's specified requirements. Payment must be made to a bank account in the Seller's name, located in the country where the Seller is registered. The purchase price includes all fees, taxes (except VAT or its equivalent), and costs related to manufacturing, processing, warehousing, and packaging, including the return of any returnable packaging.
- 7.2 Seller shall submit invoices in an auditable form, complying with applicable laws, generally accepted accounting principles and the specific Buyer requirements.
- 7.2.1 Payment by Buyer is made solely against invoice. For the time of payment to be observed, at least the following markings

must appear on the documents pertaining to the delivery:

- Freight bill
  - delivery address
  - name of product
  - gross weight
  - number of parcels
  - buyer's order number
- Packing list
  - name of product
  - net weight
  - number of parcels
  - buyer's order number
  - Seller's production batch No
- Certificate of analysis
  - name of product
  - net weight
  - buyer's order number
  - Seller's production batch No
  - specified agreed properties
- Invoice/ Proforma Invoice
  - buyer's order number
  - country of origin
  - HS/CN code

- 7.3 Invoices must be sent to the billing address specified in the Contract (or as otherwise agreed with Buyer).
- 7.4 Buyer shall pay the invoice in accordance with the payment terms agreed in the Contract
- 7.5 The Buyer may withhold payment until the Seller fully meets its obligations. If the Buyer delays payment without cause, overdue interest will apply as per the Finnish Interest Act.

## 8 Warranty

The Seller guarantees that the Goods and/or Services provided under any Order will:

- a) match the requirements set out in the Order and meet the agreed technical specifications;
- b) Be of good, marketable quality, and if the Seller knows or should reasonably know that the Buyer needs them for a specific purpose, they will be suitable for that purpose;
- c) Be free from defects in design, materials, and workmanship, and comply with the conditions described in Section 3.
- d) Meet all safety standards and other legal requirements and standards applicable within the European Union.

If any defects appear during the warranty period—defined as twenty-four (24) months from the delivery date, unless the Parties agree otherwise in writing—the Seller must, at their own cost and without delay, correct the issue either by repairing or replacing the defective Goods and/or Services.

Additionally, the Seller is liable for any direct, indirect, or consequential damages caused by such defects, whether suffered by the Buyer or by the Buyer's customers.

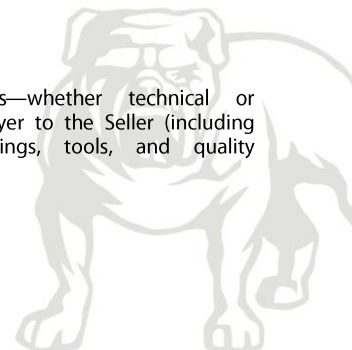
## 9 Force Majeure

Neither Party shall be liable for failure to perform its obligations due to a force majeure event, being an unforeseeable and unavoidable circumstance beyond its reasonable control arising after Contract signature.

However, a delay caused by one of the Seller's subcontractors will not count as force majeure, unless that subcontractor's delay is also caused by a qualifying force majeure event as defined in this section.

## 10 Intellectual Property Rights

- 10.1 All information and materials—whether technical or commercial—provided by the Buyer to the Seller (including know-how, specifications, drawings, tools, and quality



instructions), along with any related intellectual property rights, remain the Buyer's property. The Seller may not use or share this information without the Buyer's prior written consent. The Seller is also not allowed to use the Buyer as a reference in marketing or sales activities.

- 10.2 Any improvements or modifications to Buyer-provided materials or specifications developed by the Seller during the performance of the Contract shall be owned by the Buyer, unless otherwise agreed in writing.
- 10.3 To the extent permitted by law, the Seller waives any moral rights in the deliverables created under the Contract.
- 10.4 The Seller guarantees that the Goods and/or Services do not violate any third party's intellectual property rights. If a claim is made against the Buyer (or its Affiliates) for such an infringement, the Seller must, at its own expense and at the Buyer's choice:
- i) Obtain the right for the Buyer, its Affiliates, and clients to continue using the Goods and/or Services;
  - ii) Modify them to remove the infringement;
  - iii) Replace them with non-infringing alternatives; and
  - iv) Cover any related costs or losses the Buyer (or its Affiliates) may face.

## 11 Compliance, Integrity, Environment and Sustainability

- 11.1 Sellers shall provide the Goods and/or Services in compliance with all applicable laws, regulations, standards and codes of practice.
- 11.2 Seller shall conduct its business operations in a manner that supports environmental protection, sustainable development, and responsible sourcing. Seller shall comply with all applicable environmental laws and regulations, and shall take appropriate measures to minimize environmental impact, including the responsible use of resources, reduction of emissions, and proper management of waste and hazardous materials.
- 11.3 Seller shall use reasonable efforts to ensure that its own suppliers and subcontractors adhere to equivalent environmental and sustainability standards and regulations.
- 11.4 The Seller shall at all times comply with the Buyer's **Business Partner Code of Conduct** ("Code"), which forms an integral part of this Agreement. The Code is available on the Buyer's official website at <https://www.mirka.com> or such other web address as the Buyer may designate from time to time. The Seller acknowledges that it is its responsibility to access, review and comply with the latest version of the Code as published by the Buyer. The Buyer shall ensure that the currently applicable version is publicly accessible online or otherwise provide a copy upon the Seller's written request. Any failure by the Seller or its subcontractors to comply with the Code shall constitute a material breach of this Agreement.

## 12 Confidentiality, Data Security, Data Protection

- 12.1 The Seller must keep all Buyer Data and any business, product, or technology-related information about the Buyer or its Affiliates strictly confidential, whether received before or after the conclusion of the Contract. Disclosure is only allowed to employees, agents, subcontractors, or third parties who need the information for the fulfillment of the Contract. The Seller must ensure that these parties follow the same confidentiality rules and will be responsible for any unauthorized disclosures.
- 12.2 Seller shall apply appropriate safeguards, adequate to the type of Buyer Data to be protected, against the unauthorised access or disclosure of Buyer Data and protect such Buyer Data in accordance with the applicable laws and regulations and generally accepted standards of protection in the related industry.
- 12.3 Seller must not: (i) use Buyer Data for any other purposes than for providing the Goods and/or Services; or (ii) reproduce Buyer Data in whole or in part in any form except as may be required by the

Contract; or (iii) disclose Buyer Data to any third party, except with the prior written consent of Buyer.

- 12.4 Seller must inform Buyer (and any affected Buyer's Affiliate) without delay about suspicion of breaches of data security or other serious incidents or irregularities regarding any Buyer Data.
- 12.5 If the Buyer shares Personal Data with the Seller, the Seller must follow all applicable data protection laws. The Seller understands that handling this data may require signing additional data protection agreements with the Buyer or its Affiliates. If these agreements aren't already part of the Contract, the Seller (including any relevant Affiliates or subcontractors) must promptly sign them upon the Buyer's request, as required by law or regulatory authorities.

## 13 Provisions Severable

If any provision of the Contract is held to be invalid or unenforceable, partly or wholly, such invalidity or unenforceability shall not invalidate any other provisions of the Contract.

## 14 Liability and Indemnity

- 14.1 The Seller must fully indemnify and hold the Buyer and any affected Affiliates harmless from any liabilities, losses, costs, or damages resulting from the Seller's breach of the Contract. This includes third-party claims related to the Goods and/or Services—such as intellectual property infringement, personal injury, death, property damage, or environmental harm. Upon request, the Seller must also defend the Buyer or its Affiliates against such claims.
- 14.2 Seller is responsible for the control and management of all of its employees, suppliers and/or subcontractors, and it is responsible for their acts or omissions as if they were the acts or omissions of Seller.

## 15 Assignment

- 15.1 Any Contract or the rights and/or obligations of Seller there under, including but not limited to claims for payment, may not be assigned by Seller without Buyer's written consent.

## 16 Notice and Termination

- 16.1 All notices must be signed and sent by registered mail, courier, or email to the address listed in the Contract or any address later provided in writing. Emails must be confirmed in writing by the recipient. The Seller must respond, correspond and provide all contract-related documents in the language used in the Contract.
- 16.2 The Buyer may terminate the Contract, in whole or in part, by giving the Seller thirty (30) days' written notice. In that case, the Buyer will pay for any delivered but unpaid Goods and/or Services (if they meet contract terms), and for any reasonable, proven direct costs incurred by the Seller for undelivered items—up to the total contract price for such undelivered items. The Seller will not be entitled to any further compensation.
- 16.3 Upon termination Seller shall immediately and at Seller's expense return to Buyer (or Buyer's Affiliate) all Buyer or Buyer's Affiliate property (including any Buyer Data, documentation, and transfer of Intellectual Property Rights) and permanently delete any copies thereof stored electronically, including in backups, unless retention is required by law, then under Seller's control and provide Buyer (or its nominated Affiliate) with the complete documentation about the Goods and/or Services.

## 17 Governing Law and Disputes

The Contract shall be governed by the substantive laws of Finland. Any dispute, controversy or claim arising out of or relating to the Contract, or the breach, termination or validity thereof, shall be finally settled by arbitration in accordance with the Arbitration Rules of the Finland Chamber of Commerce. The number of arbitrators shall be one (1) and the arbitration proceedings shall be held in Helsinki, Finland and conducted in the English language.

