

ROQUETTE RESTRICTED

GENERAL CONDITIONS OF SALE (CAPSULES) QUALICAPS CO. LTD. (2026)

All sales of capsules product ("Product") by Qualicaps Co. Ltd. of 321-5, Ikezawacho, Yamatokoriyama-shi, Nara ("Seller") to customer ("Customer", collectively "Parties" and each a "Party") shall be governed exclusively by these General Conditions of Sale ("Conditions"), unless otherwise stated in writing by Seller.

1. ENTIRE AGREEMENT

1.1. These Conditions, together with other commercial terms, if any, mutually agreed to by the Parties in writing ("Commercial Terms"), contain the entire agreement between the Parties and, are referred to herein as the "Contract". If there is a conflict between the Conditions and the Commercial Terms, the Commercial Terms shall prevail. No addition to, or alteration or modification of, the Contract shall be valid unless made in a writing specifically referring to the Contract.

2. ORDER

2.1. Orders placed by Customer to buy Product from Seller ("Orders") shall be placed in accordance with agreed lead-time (including the production and transportation's lead-times) and if not, Seller's lead-time, communicated to Customer on demand.

2.2. Orders shall only be considered definitive once a written and sealed (or signed) order confirmation has been sent by Seller; provided, however, that this shall not apply in the cases where Parties specifically agreed otherwise.

2.3. Customer may not cancel, alter, or suspend delivery of Orders below lead-time and, in any case, no less than ten (10) business days before shipment except with Seller's written consent. No cancellation is permitted after the shipment of the Products.

3. QUANTITY, TIMING AND DATE OF DELIVERY

3.1. Quantities indicated in the Commercial Terms are non-binding for both Parties unless Orders placed by the Customer are expressly accepted by Seller in writing.

3.2. Subject to clause 3.1 above, Seller shall supply the Product to the Customer, up to the volume expressed in the Commercial Terms at the delivery times agreed in the Commercial Terms.

3.3. Delivery times are indicated as precisely as possible but depend on Seller's procurement, production, transportation, and storage possibilities and same

if delivery times have been confirmed in writing by Seller.

4. DELIVERY, TRANSPORTATION AND INSPECTION

4.1. The Products shall be packed for shipment in accordance with Seller's standard packaging specifications or any other specification signed or sealed by Seller. Seller shall comply with law and regulations regarding packaging.

4.2. Upon receipt of Products, Customer shall visually inspect the Products while they are packed by verifying, among others, the packing, product name, quantity and lot number ("Visual Inspection") and, if Customer does not find any non-conformity (including, without limitation, any damage to Products or the package, wrong products, excess/deficiency in quantity) during the Visual Inspection, it shall immediately (but no later than 5 (five) business days of the receipt) deliver to Seller (or its forwarding agent or delivery agent) a receipt for Products. If Customer finds any non-conformity during Visual Inspection, it shall immediately notify Seller of details of the non-conformity. In principle, such notification must include a picture of the non-conformity.

4.3. Unless otherwise agreed mutually in writing, after receipt of Products pursuant to Section 4.2, Customer shall conduct a quality inspection by the method separately determined after due consultation between the Parties ("Quality Acceptance Test"). If Products fail Quality Acceptance Test, Customer shall notify Seller of such result with a specific reason for the failure. If Seller does not receive such notice within thirty (30) days of Customer's receipt of Products, all of such Products shall be deemed to have passed Quality Acceptance Test.

4.4. In the event Customer discovers a latent defect from the use of the Products, provided that (i) the Product has been used in compliance with Section 5 below; and (ii) Customer notifies Seller of the details of the latent defect within six (6) months from the date on which title to the Products passed from

Seller to Customer, Customer shall give written notice to Seller within two (2) business days from the discovery.

4.5. In the event a non-conformity or a defect in the Product is discovered for which Seller is responsible as provided in these Conditions, Customer shall not sell or use the Products following such discovery. If Customer establishes that a defect exists, Customer's sole remedy shall be as set out in Section 5 or by law.

5. WARRANTY

5.1. Seller warrants that, upon delivery the Products, unopened Products will comply with the Seller's standard specifications unless otherwise mutually agreed in writing.

5.2. Products will be manufactured in compliance with applicable laws, regulations and standards.

5.3. Unless otherwise specified in the product specifications sheet, pharmaceutical Products have been designed and assessed only for oral or inhalation route of administration as the case may be. Any other usage or intention to use the Product in any other route of administration by the Customer shall be under its sole responsibility.

5.4. Seller shall not warrant the quality, whether latent or not in the Products if used after the quality assured period, best before date and/or the period of use set by the retest date.

5.5. If, after receipt of a written notice asserting non-compliance, Seller determines that Product did not meet the warranty specified above, Customer may, at Seller's expense and upon receiving prior written authorization from Seller, deliver such Product to a facility designated by Seller. Seller shall replace the Products or return to Customer a credit in the amount of the price paid for the Products. This replacement or refund does not apply to Products misused or damaged because of accident or improper handling. Seller's liability, and Customer's exclusive remedy, for Products, whether under warranty, contract, tort (including negligence), or otherwise, is expressly limited to the foregoing, and shall not exceed the original invoiced price of the Products. As herein provided and upon the expiration of the warranty period specified above, all such liability shall terminate. Seller has the right to demand and test samples of any Products in relation to which Customer makes a quality claim, as well as inspect the site Customer has stored such Products.

5.6. Seller shall not be liable for a breach of any of the warranties in Section 5 above if Customer makes any further use of such Products after giving notice of defect, or the defect arose because Customer failed to follow Seller's instructions.

6. PRICE AND TERMS OF PAYMENT

6.1. The Products are invoiced according to the price agreed by both Parties. The invoice will be issued in accordance with the payment terms agreed by both Parties.

6.2. Except as otherwise agreed in writing, any acceptance of the price stated in the Commercial Terms from Seller by any Order placed afterward will imply the tacit acceptance of all terms of the same and the applicable Conditions referenced herein.

6.3. The Parties undertake to renegotiate in good faith in the event of a change in any law or government-enacted regulation or decree, circumstances of an economic nature, or any other exceptional event, unforeseeable at the time of the conclusion of the Order/Contract, and foreign to the Seller's company, which would have the effect of upsetting the economic bases of the commercial relationship existing between the Parties to the point of making it seriously prejudicial and/or difficult for one and/or the other Party to perform their obligations.

7. TITLE AND RISKS

7.1. Unless otherwise mutually agreed in writing, title to the Products shall pass from Seller to Customer when Products have passed the Quality Acceptance Test.

7.2. All damage including loss and deterioration of the Products incurred prior to the delivery shall be borne by Seller, except for the ones attributable to Customer. All damage including loss and deterioration of the Products incurred after the delivery shall be borne by Customer, except for the ones attributable to Seller.

8. INDEMNITY AND LIMITATION OF LIABILITY

8.1. Each Party shall indemnify the other Party, to the extent allowed under applicable laws, from and against any claims, demands, proceedings and causes of action resulting from such Party's non-compliance with any applicable laws, negligence and misconduct in the performance of or in compliance with any of its obligations under the Contract and/or the Order. UNDER NO CIRCUMSTANCES WILL THE SELLER, ITS LICENSORS, AGENTS, EMPLOYEES, OFFICERS OR DIRECTORS BE LIABLE FOR ANY DIRECT LOSSES BEYOND THE LIMIT HEREUNDER, LOST PROFITS, LOSS OF BUSINESS OR COSTS INCURRED OR PAYMENTS ALLOWANCES PROVIDED TO THIRD PARTIES, OR ANY INDIRECT LOSSES, INCLUDING BUT NOT LIMITED TO CONSEQUENTIAL, SPECIAL, PUNITIVE OR INCIDENTAL DAMAGES, WHETHER FORESEEABLE OR UNFORESEEABLE, BASED ON CLAIMS OF THE CUSTOMER OR ITS CUSTOMERS, ARISING OUT OF BREACH OR FAILURE OF EXPRESS OR IMPLIED WARRANTY, BREACH OF CONTRACT, MISREPRESENTATION, NEGLIGENCE, STRICT LIABILITY IN TORT OR OTHERWISE.

IN NO EVENT WILL THE AGGREGATE LIABILITY OF THE SELLER, ITS LICENSORS, AGENTS, AND RELATED PERSONS IN ANY ACTION OR PROCEEDING EXCEED THE LESSER OF THE TOTAL VALUE OF THE CONTRACT OR THE EQUIVALENT OF ONE MILLION EUROS (€1,000,000.00) PER EVENT AND PER CALENDAR YEAR.

8.2. This Section 8 shall survive the expiration or termination of the Contract and/or the Order.

9. TERMINATION

9.1. Each Party may terminate the Contract and/or any Order at any time upon the occurrence of any of the following events: (i) the other Party's ceasing to function as a going concern, declaring bankruptcy, having a receiver for it appointed, transferring its assets for the benefit of its creditors, or otherwise taking advantage of any insolvency law; (ii) the other Party's failure to cure any other breach of the Contract and/or any Order within sixty (60) days of receiving written notice requiring it to do so; and / or (iii) the other Party's proves to be non-compliant with the terms set out in Section 10.1.

10. ETHICS AND COMPLIANCE

10.1 Each Party represents on behalf of itself and its partners, employees, agents, representatives, officers, directors, and managers, that no payment or transfer will be allowed in the purpose or effect of corruption, public or commercial bribery. Customer understands that Seller's Code of Conduct is available for consultation online at <https://www.roquette.com/ethics-and-compliance>. Customer agrees to perform its contractual obligations hereunder with substantially similar standards of ethical behavior as those found in Seller's Code of Conduct.

10.2 Each Party shall comply with the applicable regulations when processing personal data in the performance of this Contract.

10.3 The Seller and the Customer shall, in the course of the performance of this Contract, comply with the Foreign Exchange and Foreign Trade Act, the Export and Import Transaction Act, and other applicable laws in Japan and abroad relevant to the exports and imports.

11. FORCE MAJEURE

11.1 Neither Party shall be liable for any delay or failure to perform this Contract due to any of the following (each, the "Force Majeure Event"): natural disaster; fire; war; civil war; an act of terrorism; riot; an epidemic or pandemic; a strike; the implementation, revision, or abolition of laws and regulations; an order or disposition issued by administrative authorities; a delay in or disruption of transportation or communication; or any other event not attributable to the party. 11.2 Notwithstanding the provisions of the preceding paragraph, the Customer will not be exempted from the payment of amounts payable to the Seller that have become due (including amounts payable regarding any Products that has already been delivered). The Customer and the Seller may discuss each other on the postponement of the payment due date.

11.3 A party affected by the Force Majeure Event shall promptly notify the other party of the Force Majeure Event that occurred and report to the other party the details reasonably available in relation to that Force Majeure Event in accordance with the request of the other party.

11.4 If a Force Majeure Event continues for more than six months, each of the Customer and the Seller may end this Contract in whole or in part by giving written notice.

12. EXCLUSION OF ANTI SOCIAL FORCES

12.1. In the event that either Party falls under any of the following, the other Party may terminate the Contract immediately without notice:

(i) if any officer or employee is a member of the Anti-Social Forces (as defined below);

(ii) if a member of the Anti-Social Forces is involved in the business operation of that Party;

(iii) if a Party is involved in or supports the Anti-Social Forces by providing funds or extending facilities.

(iv) if a Party commits any act that is generally deemed to be the acts of the Anti-Social Forces; or

(v) any other case similar to items (1) to (4) above.

12.2. "Anti-Social Forces" shall mean an organized crime group, a corporate racketeer, and any other similar organization.

13. GENERAL

13.1 Each Party shall not disclose to a third party (excluding its and affiliates' respective directors, employees, agents and contractors who need to know for the purpose of the Contract and/or Order) any information provided by one Party or otherwise made known to other Party in connection with the Contract and/or Order ("Confidential Information") and shall not use Confidential Information for any purpose other than for the purpose of the performance of the Contract and/or the Order. Each Party will ensure that its and affiliates' respective directors, employees, agents and contractors to whom Confidential Information is disclosed are made aware of its confidentiality obligations and agree to be bound by them.

13.2 No licenses, express or implied, under any patents, trademarks, copyrights, or other intellectual property rights are granted by Seller to Customer or by Customer to Seller hereunder.

13.3 The Contract and/or any Order shall be subject to the laws of Japan. If there arises any dispute in relation to the Contract and/or any Order, the Parties shall discuss with each other in good faith, and if no agreement is reached by such discussion for one month, the Parties may refer to the courts, and the Osaka District Court shall have exclusive jurisdiction in the first instance.

13.4 The failure of either Party to enforce any term of or right arising pursuant to the Contract and/or Order does not constitute a waiver of such term or right and shall in no way affect that Party's right later to enforce or exercise the term or right.

13.5 The invalidity or unenforceability of any term of or right arising pursuant to the Contract and/or any Order shall not adversely affect the validity or enforceability of the remaining terms and rights.

13.6 No party other than the Parties, its successors and permitted assignees, shall have any right to enforce any of the terms of the Contract.

13.7 The relationship of the Parties is that of independent contractors dealing at arm's length. Except as otherwise expressly stated in the Contract, nothing in the Contract shall constitute the Parties as partners, joint-venturers or co-owners, constitute either Party as the agent, employee or representative of the other, or empower either Party to act for, bind or otherwise create or assume any obligation on behalf of the other Party.