

**Scope : the former IFF Pharma Solutions legal entities transferred to Roquette**

## **TERMS AND CONDITIONS OF SALE**

All sales of goods are subject to and governed by our standard terms and conditions of sale. In the event that there is an executed and written contract governing the sale of specific goods, such contract's terms and conditions shall apply to the extent that matters are covered by such written contract.

**Revision Date: September 1<sup>st</sup>, 2025**

### **Terms and Conditions of Sale**

**Applicability.** All sales of goods by one of our affiliates listed at the bottom of this page (individually or collectively, as applicable, "**Seller**") to a buyer of such goods ("**Buyer**") are subject to and governed by these terms and conditions of sale ("**Terms and Conditions**") (such goods and any services or information provided by Seller in connection with the sale of such goods, collectively, "**Goods**"). Seller hereby rejects any and all other terms (including Buyer's purchase order terms and conditions) offered by Buyer or upon which Buyer may condition any purchase order or to which Buyer may limit Seller's acceptance. SELLER'S ACCEPTANCE OF BUYER'S PURCHASE ORDERS AND/OR SELLER'S PERFORMANCE IN CONNECTION WITH SUCH PURCHASE ORDERS ARE EXPRESSLY CONDITIONAL ON BUYER'S ASSENT TO THESE TERMS AND CONDITIONS. SELLER HEREBY REJECTS ANY AND ALL OTHER TERMS REGARDLESS OF WHETHER BUYER'S PURCHASE ORDER OR SUCH OTHER TERMS ARE CONSTRUED AS AN OFFER, COUNTER-OFFER OR OTHERWISE, OR WHETHER SUCH OTHER TERMS ARE CONSTRUED AS ADDITIONS TO OR DIFFER FROM THESE TERMS AND CONDITIONS. UNLESS BUYER NOTIFIES SELLER IN WRITING THAT BUYER DOES NOT ACCEPT THESE TERMS AND CONDITIONS AS SOON AS PRACTICABLE AFTER FIRST RECEIVING THEM, BUYER SHALL BE DEEMED TO HAVE ACCEPTED THESE TERMS AND CONDITIONS AND, NOTWITHSTANDING ANYTHING TO THE CONTRARY, BUYER'S ACCEPTANCE OR USE OF THE GOODS SHALL BE DEEMED BUYER'S ASSENT TO THESE CONDITIONS OF SALE. These Terms and Conditions are deemed to be a part of, and incorporated into, every sales transaction for Goods between Buyer and Seller. If Seller and Buyer have executed a written contract specifically governing the sale of specific Goods, then, solely with respect to such specific Goods, such contract's terms and conditions shall apply to the extent that matters are covered by such written contract, and to the extent any matters are not covered by such executed written contract but are covered by these Terms and Conditions, then these Terms and Conditions shall apply and be additions to such written contract to such extent.

**Order Confirmations.** Orders of Goods by Buyer shall not bind Seller until accepted by Seller via written order confirmation ("**Order Confirmation**"); provided, however, if Seller does not issue an Order Confirmation, then acceptance by Seller shall be deemed to occur upon commencement of production by Seller of the ordered Goods.

**Price.** The price and currency stated in the Order Confirmation shall be considered to be the price and currency agreed between Buyer and Seller for the sale of Goods. In case of multiple or future

deliveries, the price and currency of such deliveries are subject to revision by Seller at any time as set forth in subsequent Order Confirmation(s) relating to such deliveries.

**Invoices and Payment.** Seller shall be entitled to invoice Buyer on or at any time after shipment of the Goods. Buyer shall pay Seller in accordance with the payment terms stated in the Order Confirmation. Seller may charge Buyer interest on any amounts not paid on-time in accordance with such payment terms, up to the maximum amount of interest permitted by applicable law. All payments will be made without set-off, deductions or counterclaims. Buyer shall promptly reimburse Seller for all costs and expenses (including, without limitation, reasonable attorney's fees, expert fees, and other legal fees) incurred by Seller in connection with the collection of any amounts not paid on-time in accordance with such payment terms.

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, 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, the Parties undertake to renegotiate the existed before the occurrence of this change in circumstances. The Parties agree to meet no later than eight (8) days after the date of receipt or, in the absence of receipt, the date of first presentation of the registered letter with acknowledgement of receipt sent by one of them to the other and formulating a request for renegotiation. The renegotiation shall not exceed thirty (30) days and the Parties agree that the renegotiation shall be carried out in good faith, and without any wrongful conduct impeding the circumstances. If no agreement is reached at the end of the renegotiation period, the commercial relationship will be terminated by operation of law at the request of either Party. Such early termination shall take effect upon the expiration of a thirty (30) day notice period. Obligations owed by either Party prior to the occurrence of the change in circumstances shall be performed under the terms and conditions applicable prior to such occurrence.

**Taxes.** Regardless of applicable INCOTERMS and unless otherwise expressly agreed in writing by Seller and Buyer, (i) Seller's price for the Goods does not include any applicable tax, duty, excise, levy or charge (including value-added taxes) in any jurisdiction in relation to the Goods or the delivery thereof, and (ii) Buyer is responsible for payment of all such taxes (excluding income taxes owed by Seller on account of the sale of the Goods), duties, excises, levies or charges (including value-added taxes) which Seller may be required to pay to any authority (National, State or Local) upon the sale, production, shipment, transportation or use of the Goods.

**Delivery Terms.** Seller shall deliver the Goods in accordance with the delivery terms, and at the place of delivery, stated in the Order Confirmation or as otherwise provided in writing by Seller to Buyer.

**Delivery Date.** Seller shall use commercially reasonable efforts to deliver the Goods on the expected delivery date stated in the Order Confirmation; provided, however, that such expected delivery date is an estimate only and Seller shall not be held liable for any loss incurred by Buyer in the event of a delivery delay. If no delivery date is stated in the Order Confirmation, the Goods shall be delivered at the time Seller deems appropriate.

**Transfer of Ownership and Risk of Loss of Goods.** Risk of loss of the Goods shall pass to Buyer at the time of delivery in accordance with the applicable delivery terms set forth in the Order Confirmation, at which time ownership of the Goods shall also pass to Buyer; provided, however, notwithstanding the foregoing, Goods for which delivery is suspended pending payment by Buyer and/or Goods for which delivery is wrongfully rejected or not accepted by Buyer shall be held and stored by Seller at the sole risk and expense of Buyer.

**Suspension and Termination of Order Confirmations.** Seller shall be entitled to (i) suspend by written notice to Buyer any further performance of a sale or delivery set forth in an Order Confirmation, (ii) demand return and take repossession of any delivered Goods which have not been timely paid for (and demand payment/reimbursement of all costs relating to the recovery of the Goods), and/or (iii) terminate any purchase order and its associated Order Confirmation, without prejudice to its right to claim alternative or additional damages, if (a) Buyer breaches any of its obligations to Seller, in particular if any payment due from Buyer is overdue or if Seller reasonably believes that Buyer is or will be unable to meet its obligations under the Order Confirmation and Buyer fails to offer adequate security for the performance of its obligations under such Order Confirmation, or (b) any assets of Buyer are attached or if Buyer becomes insolvent or unable to pay its debts, or goes into liquidation (other than for the purpose of a reorganization), or any bankruptcy proceeding shall be instituted by or against Buyer, or if a trustee or receiver or administrator is appointed for all or a substantial part of the assets of Buyer or Buyer makes any assignment for the benefit of its creditors. If one of the events referred to in this section occurs, all claims Seller may have against Buyer on whatever basis will immediately become due, including the direct costs and expenses incurred by Seller.

**Warranties.** Seller warrants that the Goods shall conform to Seller's standard specifications or standard product description for the Goods in effect at the time of shipment, or such other specifications that have been agreed upon by Seller and Buyer in a signed writing in effect at the time of shipment (if any); provided, however, Buyer acknowledges that the Goods may be (or be comprised of) biological materials (including enzymes and living microbes) and as such (i) compliance with the specifications (e.g., cell count, potency, purity and/or activity levels) may vary from batch to batch, (ii) any specification may be stated as a range or as a total for the Goods (i.e., not as for any individual component), and (iii) Seller will not be in breach of warranty to the extent Goods fail to meet specifications as a result of shipping, handling, storage or use of Goods after Goods leave control of Seller. Except as otherwise agreed upon by Seller and Buyer in a signed writing, Seller reserves the right to make changes to the specifications for the Goods and/or to the processes and/or locations for manufacturing the Goods without notification to or consent from Buyer. SELLER HEREBY DISCLAIMS AND REJECTS ANY AND ALL OTHER WARRANTIES, EXPRESSED OR IMPLIED, WITH RESPECT TO THE GOODS, INCLUDING BUT NOT LIMITED TO ANY WARRANTY OF FITNESS FOR ANY PURPOSE, OF MERCHANTABILITY OR OF NON-INFRINGEMENT.

**Inspection; Claims for Non-Conforming Goods.** Buyer shall promptly inspect the Goods to confirm conformity with the specifications. All claims by Buyer, including, without limitation, claims for breach of warranty or shortage, must be made in writing, precisely describing the nature of the claim and the extent of any alleged damages suffered by Buyer as a result thereof and received by Seller within ten (10) business days after Buyer's receipt of the Goods. Claims not timely made as stated above and all claims made after the Goods have been resold by Buyer, or have undergone any

processing, treatment or combination, comingling or incorporation into or with another product, in any form whatsoever, shall be forever barred, waived, null and void. Notwithstanding the foregoing, apparent transport damages must be notified to Seller promptly upon delivery of the Goods. In case of duly proven non-conforming Goods, Seller shall, at its choice, either replace or repair at its own cost such non-conforming Goods, or refund Buyer the price paid therefor, in each case to the extent of such proven non-conformity. Goods may not be returned without Seller's prior written consent.

**Limitation of Liability. IN NO EVENT WILL SELLER'S AGGREGATE LIABILITY TO BUYER FOR ALL DAMAGES ARISING FROM ANY AND ALL CLAIMS RELATED TO ANY BREACH OF THIS AGREEMENT, NON-DELIVERY OF ANY GOODS, OR PROVISION OF ANY GOODS, REGARDLESS OF WHETHER THE FORM OF ACTION IS BASED ON CONTRACT, TORT (INCLUDING NEGLIGENCE), STRICT LIABILITY, STATUTE, OR OTHERWISE, EXCEED THE TOTAL PRICE PAID BY BUYER TO SELLER FOR THE SPECIFIC GOODS IN RESPECT OF WHICH DAMAGES ARE CLAIMED. NO CLAIM SHALL BE ALLOWED FOR GOODS THAT IN ANY MANNER HAS BEEN PROCESSED OR COMINGLED WITH ANY THIRD PARTY PRODUCT. NO CHARGE OR EXPENSE INCIDENT TO ANY CLAIMS WILL BE ALLOWED UNLESS APPROVED BY AN AUTHORIZED REPRESENTATIVE OF SELLER IN ADVANCE. IN ADDITION, AND TO THE MAXIMUM EXTENT PERMITTED BY APPLICABLE LAW, BUYER WAIVES ANY CLAIM TO INDIRECT, INCIDENTAL, CONSEQUENTIAL, PUNITIVE, EXEMPLARY OR MULTIPLIED DAMAGES, OR LOST PROFITS, LOST REVENUES, OR LOSS OF BUSINESS REPUTATION (IN EACH CASE REGARDLESS OF WHETHER CATEGORIZED AS DIRECT OR CONSEQUENTIAL DAMAGES), ARISING OUT OF OR RELATING TO ANY BREACH OF THIS AGREEMENT, NON-DELIVERY OF ANY GOODS, OR PROVISION OF ANY GOODS. TO THE EXTENT PERMITTED BY APPLICABLE LAW, BUYER WAIVES AND AGREES NOT TO ASSERT NON-CONTRACTUAL CLAIMS ARISING UNDER STATE LAW RELATING TO ANY BREACH OF THIS AGREEMENT, NON-DELIVERY OF ANY GOODS, OR PROVISION OF ANY GOODS, AND THESE TERMS AND CONDITIONS SHALL BE DEEMED TO INCLUDE SUCH LANGUAGE AS MAY BE REQUIRED TO EFFECT SUCH WAIVER.**

**Information; Buyer's finished products.** Seller may provide Buyer with information regarding the use of the Goods in Buyer's product. With regard to such occurrences, Buyer acknowledges that Seller is in no way responsible for Buyer's use of the Goods or Buyer's marketing or sale of its finished products. Buyer acknowledges that Seller cannot anticipate all conditions under which the Goods may be used, and therefore Buyer agrees to conduct its own tests to determine the safety and suitability of the Goods for Buyer's purposes. Without limiting the foregoing, Seller may furnish copies of and/or direct Buyer to data relating to the Goods (or materials therein) to assist Buyer in determining and/or making claims in relation to Buyer's finished products. While Seller may provide such data from time to time, Buyer understands and agrees that (i) Seller makes no warranties, express or implied (whether in these Terms and Conditions or any other document or writing provided to Buyer in connection with the transactions contemplated hereby) with respect to such data, (ii) Buyer assumes all risks associated with any use of such data, (iii) Buyer is solely responsible for the evaluation of such data and the determination of the legality of any claims (including general marketing, health, therapeutic, efficacy and any other claims) in relation to Buyer's finished products, (iv) Buyer hereby releases and forever discharges Seller from any and all liability whatsoever relating to the provision or use of such data, (v) Buyer shall treat all such data a confidential information of Seller and shall not disclose such data to any third party without the prior

written consent of Seller, and (vi) Buyer agrees to indemnify and save Seller harmless of and from any and all losses, costs (including, without limitation, reasonable attorneys' fees) and claims arising out of, or in connection with, the marketing and sale of Buyer's finished products.

**No Resale or other Provision of Goods.** Buyer shall not resell or otherwise provide (via samples or otherwise) the Goods purchased hereunder to any third-party without Seller's express written consent in advance. Notwithstanding anything to the contrary, Seller shall have the right to terminate any purchase order upon notice to Buyer if Buyer breaches its obligation under this paragraph.

**Confidentiality.** All information and materials (including the Goods, the terms of any Order Confirmation or any other arrangement or document(s) relating to the Goods) provided by Seller to Buyer are confidential and may not be disclosed by Buyer to any third parties (other than Buyer's affiliates), or used by Buyer or its affiliates for any purpose other than to purchase and/or use the Goods in accordance with these Terms and Conditions, without Seller's prior written consent.

**Intellectual Property.** All intellectual property rights arising out of or in connection with the Goods are the exclusive property of Seller. The sale of Goods shall not, by implication or otherwise, convey any license or other rights under any intellectual property right relating to the Goods, and Buyer explicitly assumes all risks of any intellectual property infringement by reason of the use of the Goods, whether singularly or in combination with other materials or in any processing operation.

**No Analysis.** Unless Seller has given its prior written consent, Buyer shall not perform, directly or indirectly, either any analysis of the Goods for chemical composition or structure, or any replication of the Goods for any purpose. Furthermore, Buyer shall not reverse-engineer, reproduce, or otherwise attempt to identify the source of the Goods supplied by Seller.

**Force Majeure.** No liability shall result from delay in performance or non-performance by Seller caused by circumstances beyond its reasonable control, including, without limitation, acts of God, natural disasters, fire, flood, earthquakes, pandemic, epidemics, explosions, riots, wars, terrorism, civil disturbances, perils of the sea, labor disturbances (e.g. strikes, slow-downs or sabotage), machinery breakages, Government actions, inactions or prohibitions, shortages of raw materials or utilities, delay in delivery or defects in goods supplied by Seller's suppliers or subcontractors, and/or traffic stoppages. If for any reason including but not limited to force majeure event described above, Seller is unable to supply the total demand for Goods, Seller may distribute its available supply among any or all purchasers, as well as departments and divisions of Seller, on such basis as it may deem fair and practical, without liability for any failure of performance which may result therefrom.

**Privacy.** As part of this transaction, Seller may collect, use and disclose personal information about Buyer including company name, address, banking and credit information as well as name, phone number, email address and other contact details of natural persons within Buyer's organization and Buyer's contractors. Seller may share personal information with its affiliates and selected third parties globally in order to complete the transaction.

**Compliance with Laws.** Buyer agrees that it shall be its responsibility to comply with all applicable laws and regulations relating to the Goods, including but not limited to all applicable laws and regulations relating to bribery, corruption, and money laundering. Specifically, Buyer represents that

all funds used to pay for the Goods shall be lawful and shall not derive from unlawful activities, as defined in applicable anti-money laundering laws and regulations.

**Trade Control Laws.** Buyer, Seller and their respective affiliates, representatives, agents, vendors and customers are subject to Trade Control Laws in various countries in which they do business. Seller is committed to fully complying with Trade Control Laws. Buyer and Seller shall at all times comply with Trade Control Laws applicable to it. For purposes of these Terms and Conditions, “**Trade Control Laws**” means all applicable laws and regulations relating to international trade control, including but not limited to those relating to import, transfer or export controls, trade restrictions, trade embargoes, economic sanctions, licenses/permits, the payment of duties, or anti-boycott that prohibit, limit, regulate or otherwise govern (i) business activities with certain countries, individuals or entities, (ii) the transfer of products, their end-use, technology or technical data across borders, or (iii) the participation in or cooperation with international boycott. In particular, but without limitation, Buyer represents and warrants that it will not export or re-export the Goods to the extent such export or re-export would be in violation of EU Regulation 833/2014 and EU Regulation 765/2006.

**Miscellaneous.** Failure by Seller or Buyer to enforce any right which it may have in any instance shall not be deemed to be a waiver of any right it may have in any other instances. Seller may amend or modify these Terms and Conditions at any time. Whenever possible, each provision of these Terms and Conditions shall be interpreted in such a manner as to be effective and valid under applicable law. The determination by any court of competent jurisdiction that one or more of the sections or provisions of these Terms and Conditions are unenforceable shall not invalidate the Terms and Conditions, and the decision of such court shall be given effect so as to limit to the extent possible the sections or provisions which are deemed unenforceable.

**Assignment.** Buyer shall not assign its rights or delegate its performance hereunder without the prior written consent of Seller.

**Applicable Law and Jurisdiction.** These Terms and Conditions shall be governed by, and construed in accordance with, the laws of the jurisdiction in which the principal place of business of the Seller that issued the Order Confirmation is located, without giving effect to the principles of conflicts of laws thereof. Application of the United Nations Convention on Contracts for the International Sale of Goods, as amended, is expressly excluded. Any suits, actions or proceedings that may be instituted by Buyer or Seller shall be initiated exclusively before the courts having jurisdiction where the principal place of business of the Seller that issued the Order Confirmation is located.

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**Subsidiary Legal Entity / Our Affiliates + Jurisdiction**

Acacia Pharma Biopolymers Private Limited - Singapore

AVENS PHARMA BIOPOLYMERS ULC - Canada

Danisco Biosciences (Shanghai) Co., Ltd. - China

Danisco Nutrition and Biosciences India Private Limited - India

Danisco UK Holding Limited - UK

IFF N&H Mexicana S.A. de C.V. - Mexico

IFF N&H Norway AS - Norway

International N&H Mfg. Ireland - Ireland

International N&H USA, Inc. - USA

Nutrition & Bioscience (Thailand) Co., Ltd. - Thailand

Nutrition & Biosciences (France) SAS - France

Nutrition & Biosciences (Sweden) AB - Sweden

Nutrition & Biosciences (Switzerland) GmbH - Switzerland

Nutrition & Biosciences Brasil Ingredientes Ltda - Brazil

Nutrition & Biosciences Hong Kong Limited - Hong Kong

Nutrition & Biosciences Italy S.r.l. - Italy

Nutrition & Biosciences Japan K.K. - Japan

Nutrition & Biosciences Netherlands B.V. - Netherlands

Nutrition & Biosciences New Zealand Limited - New-Zealand

Nutrition & Biosciences USA 1, LLC - USA

PS Biopolymer GmbH & Co. KG - Germany