

1. OBJECT AND PARTIES TO THE CONTRACT

- 1.1 These General Conditions of Sale shall apply to all sales of products manufactured and/or commercialized by ISOCINDU, S.A. DE C.V. (hereinafter the "Products") entered into between ISOCINDU, S.A. DE C.V. (hereinafter "ISOCINDU" or the "Seller") and any customer purchasing such Products (hereinafter the "Buyer" or the "Customer").
- 1.2 The contents of these General Conditions of Sale shall automatically supplement the provisions of any sales contract or order of Products entered into between ISOCINDU and the Customer (hereinafter collectively the "Parties") and shall supersede any conflicting clause or provision (even if not expressly challenged by ISOCINDU) contained in any order, offer, form, or any other document drafted or referred to by the Customer (including the Customer's general purchase conditions).
- 1.3 The Seller shall be entitled to introduce (at any time and without the need of any prior notice to the Customer or publicity whatsoever), any modifications or technical improvements to its Products (as well as to the relevant catalogues, technical documents and manuals) as it may deem necessary or appropriate, without the Customer being entitled to raise any claim or complaint in relation thereto, and without being ISOCINDU bound to offer to the Customer any improved or modified version of the Products ordered to it by the Customer, if said improvement or modification is introduced by ISOCINDU after the issuance of the relevant order by the Customer.

2. ORDER – ACCEPTANCE

- 2.1 Customer's order, to be made in writing using the ordering forms provided by the Seller and furnished with these General Conditions of Sale, shall be considered as proposals to enter into a contract and shall remain firm and irrevocable for a period of 30 (thirty) calendar days after their receipt by ISOCINDU (the "Order"). The issuing of any Order by the Buyer shall also be deemed as an unconditional acceptance of the provisions of these General Conditions of Sale and of Annexes A and B to such General Conditions of Sale.
- 2.2 Any possible estimate or price quotation submitted by ISOCINDU to the Customer shall not be considered as a proposal or a binding offer by ISOCINDU and shall instead be considered as a mere indication of the costs of the Products prepared according to the requests for information received from the potential Buyer. Therefore, Customer's Order shall be considered accepted by ISOCINDU and binding (and the relevant sale contract of the Products shall be deemed validly concluded) only upon receipt by the Customer of the written Order signed for acceptance and confirmation by the Seller (the "Order Confirmation"). The Order Confirmation shall be considered as formal acceptance of the Order by ISOCINDU and shall be the sole document binding the Parties, whose content (together with the provisions of these General Conditions of Sale) shall govern the contractual relationship established between them. Any condition or specification not expressly stated in the Order Confirmation of ISOCINDU, as well as any reference to the Customer's general purchasing conditions that the latter may have included in the Order, shall be considered as automatically rejected by ISOCINDU, even in the absence of an explicit objection.
- 2.3 Should the Order Confirmation contain any additions or modifications compared to the Order, such additions or modifications shall be deemed forthwith and tacitly accepted by the Customer once elapsed 3 (three) working days from receipt by the latter of such Order Confirmation, unless written notice of disagreement is given by the Customer to ISOCINDU within the same term.
- 2.4 In partial derogation to what is set forth above, should the Seller specify in its Order Confirmation that – in consideration of the small quantities of Products ordered by the Customer (which alone do not justify the launch by ISOCINDU of a production campaign) – the relevant Products can be produced only in combination with other Orders of the same type coming from other Customers (the "Combined Production"), in such a case all the delivery dates indicated in the relevant Order Confirmation shall be deemed as merely potential and indicative. Without prejudice to article 3.2 below, the Seller within 30 (thirty) calendar days following the delivery of such Order Confirmation to the Customer shall confirm in writing to the Customer if it is possible to launch a Combined Production campaign in compliance with the terms initially indicated in the Order Confirmation. Should the Seller fail to provide such confirmation notice within the term set forth above, the Customer shall be entitled to revoke its Order, by giving written notice thereof to ISOCINDU within the following 3 (three) working days (on pain of forfeiture of such right of revocation). Should the Customer not revoke its Order within the above-mentioned term of 3 (three) working days, the delivery date of the relevant Products ordered by the Customer shall be deemed automatically postponed, by mutual consent of the Parties, to the first Combined Production campaign available for ISOCINDU, without being the Customer entitled to raise any claim or demand in connection therewith.
- 2.5 The Customer shall be exclusively and entirely liable and responsible for the choice and selection of the kind and type of Products to be included in its Order and for the relevant technical specifications, as well as for the suitability and fitness of such Products (and of the relevant specifications) to the specific purposes for which the Customer is willing to employ the same. The Customer, therefore, shall keep ISOCINDU harmless and indemnify the latter from any possible demand, claim or indemnification request, under any title whatsoever, which may be raised towards ISOCINDU, also by any third party, in relation to (or in consequence of) the alleged unsuitability or unfitness of any Products supplied by ISOCINDU to the Customer and complying with the technical specifications set forth by the Customer in the relevant Order.
- In no case shall ISOCINDU be liable or responsible for any comment, opinion or advice concerning the technical specifications of the Products possibly rendered by the latter (whether orally or in writing) prior to the issuance by the Customer of the relevant Order (which opinions, comments or advices shall be deemed rendered by ISOCINDU unofficially and without any binding effect).
- 2.6 The Customer shall not be entitled to revoke (whether in whole or in part) its Orders, unless otherwise agreed upon in writing by the Parties.

3. DELIVERY, SHIPMENT AND TRANSPORT

- 3.1 Without prejudice to any other agreements expressly provided for in the Order Confirmation, the Buyer shall collect the Products free carrier (FCA, Incoterms 2020), from the premises of the Seller (at the address indicated in the Order Confirmation), either personally or by means of a forwarding agent or carrier designated and instructed by the Buyer ("FCA").
- 3.2 Terms of delivery indicated in the Order Confirmation shall be calculated in working days, unless stated otherwise, and they shall be purely indicative and are not essential, and may be subject to changes by the Seller, by giving notice thereof to the Customer as soon as possible. Notwithstanding the foregoing, the term of delivery shall be extended in the event of the occurrence of causes not directly attributable to the Seller, such as Force Majeure. In all cases, a 15 (fifteen) working days grace period shall always be allowed. Any possible delays in respect of the initially envisaged dates and terms of delivery, shall not entitle the Customer to raise any possible claim for damages (whether direct, or indirect) towards ISOCINDU, nor to terminate (whether in whole or in part) the relevant Order Confirmation, unless otherwise expressly agreed upon in writing by the Parties.
- 3.3 The Seller's obligation to deliver the Products may be suspended in all cases of (even partial) failure by the Customer to pay any amount owed to ISOCINDU, under any title whatsoever; this is without prejudice to the Seller's right to terminate the Order Confirmation, or the sale and purchase agreement entered into by ISOCINDU and the Buyer, pursuant to and for the purposes of the provisions of articles 3.7(iii) and 11.2 of the present General Conditions of Sale.
- Moreover, should the Customer require – in order to contain shipment costs – in the relevant Order that delivery of the Products ordered by it to the Seller is carried out by the latter in combination with the delivery of other Products ordered to ISOCINDU by other Customers (the "Combined Transport"), the delivery date indicated by the Seller in the relevant Order Confirmation shall be deemed as merely potential and indicative, and the Seller shall be fully entitled to postpone delivery of the relevant Products until the moment when it receives an overall amount of Combined Transport orders sufficient to justify the relevant shipment.
- 3.4 Unless otherwise agreed upon in writing, (i) ISOCINDU shall be always entitled to make deliveries in more *tranches*; and (ii) any possible demurrage, storage, laytime and waiting costs will be borne exclusively by the Customer, even in the event that (pursuant to the relevant Order Confirmation) the Products are sold carriage paid and transport takes place by means of the Seller, or using vehicles commissioned by the Seller.
- 3.5 Should the Parties agree for the payment by the Customer of an advance payment on the Order, for the opening of a letter of credit or for the issuance of a bank guarantee by the latter, terms of delivery will start running as from receipt by ISOCINDU of such advance payment, or of the documents attesting the opening of the letter of credit or the issuance of the bank guarantee.
- 3.6 In case of FCA delivery at the Seller's premises, the Buyer shall collect the Products as soon as the Products ordered by the Customer are available for delivery, and within 15 (fifteen) calendar days following receipt by the Customer of the notice of availability of the Products sent to it by ISOCINDU by email or fax.
- In case of failure by the Customer to collect the Products within the aforementioned term, ISOCINDU shall be entitled to stock the Products outdoors, and it will be relieved from any responsibility or liability for any possible theft or damage occurred to the same, as well as in case of possible defects, deterioration and/or malfunctioning in said Products which may occur in consequence of their exposure to the elements. In all such cases the Customer shall further forfeit any and all warranty rights, and it shall be charged with transport, handling and stocking costs of the Products, in an amount equal to 1% of the Products' value per each week of stock.
- 3.7 In case of FCA delivery at the Seller's premises, should the Customer's delay in collecting the Products exceed 15 (fifteen) calendar days from receipt by the Customer of the notice of availability of the Products, ISOCINDU shall be further entitled, at its discretion, to (i) freight forward the Products to the Customer at the latter's full cost and expense by giving notice thereof to the latter; or (ii) stock the Products at third party's premises at the expense of the Customer, or (iii) terminate (in whole or in part) the relevant Order, or (iv) sell to third parties the Products not timely collected by the Customer, without prejudice – in all the above cases – to ISOCINDU's right to proceed for the recovery of any additional damages possibly suffered by the latter in consequence of such breach by the Customer.
- 3.8 Should the Parties agree in the Order Confirmation that FCA's delivery shall occur at a third location mutually agreed upon by the Parties rather than at the Seller's premises (under the terms of Incoterms 2020), the Products shall be picked up by the Buyer at the same time as they are made available to the Buyer by the Seller at the agreed location. The risks will be transferred to the Buyer upon the arrival of the means of transport containing the Products at the location identified by the Parties.
- It is understood that should the pick-up by the Buyer at the agreed location not occur simultaneously: (i) the Buyer shall reimburse the Seller for all costs incurred in relation to the discharge of the Products; (ii) all risks relating to the discharge of the Products shall be borne by the Buyer; (iii) the Buyer shall bear all costs arising as a result of such failure to timely pick up the Products at the agreed location (such as, for example, any penalties and storage costs) and shall indemnify and hold the Seller harmless for any damage that may occur as a result of such failure or delay in picking up the Products; and (iv) the Seller shall be relieved from any responsibility or liability for any possible theft or damage occurred to the Products, as well as in case of possible defects, deterioration and/or malfunctioning in said Products which may occur in consequence of their exposure to the elements with consequent forfeiture of the Customer from all warranty rights.
- 3.9 Without prejudice to articles 3.7 and 3.8 above, once elapsed a 15 (fifteen) calendar day term from the date of issuance by the Seller of the notice of availability of the Products, the Seller shall be entitled (in case it has not already done so earlier) to issue and deliver to the Customer the relevant invoice, and payment terms of the Products shall therefore start running.

4. PACKAGING AND PROTECTION

4.1 Products are supplied with standard packaging. Any possible different packaging desired by the Customer shall be requested by the latter in the relevant Order and, where expressly provided for in the Order Confirmation, its costs shall be charged by ISOCINDU in the relevant invoice.

4.2 The choice of the type of packaging, the verification of its suitability with respect to the specific characteristics of the Order - to be carried out from time to time by the Customer in view of the different needs and conditions of shipment, storage and destination of the Products - and all responsibilities and liabilities which may derive from such choice, shall be entirely and exclusively borne by the Customer, with express exclusion of any liability or responsibility of the Seller in relation thereto. Customer expressly acknowledges that the use of a wrong or inadequate type of packaging, as well as the adoption of erroneous or improper methods of shipping, transport, stocking, handling or assembly (such activities to be carried out in strict compliance with the *Standards on the Handling and Storage of Corrugated Sheets, Insulated Metal Panels and Accessories* and the *Recommendations for the installation of corrugated sheets and insulated metal panels* respectively attached as Annexes A and B to these General Conditions of Sale, which can be reviewed and downloaded also at <https://www.isopan.com/conditions> and which the Customer - by submitting the Order - confirms to have downloaded and accepted) may determine condensation and oxidation phenomena and may significantly compromise and jeopardize - in some cases permanently - the Products' qualities and/or functionality. ISOCINDU recommends, in all cases, to avoid the use of any special packaging with panels ribs upwards, and the Buyer expressly acknowledges that in case of choice of this kind of packaging, ISOCINDU will not be liable in any way (with the consequent loss by the Customer of any warranty right) for any defects or damages which may be caused to the Products by ISOCINDU or by any third party during their packaging, transport or handling.

4.3 The Buyer expressly acknowledges that in order to ensure the aesthetic integrity of panels and pre-painted ribbed sheets during the manufacturing, handling, and transport phases, the relevant surfaces are protected with a polyethylene adhesive film. Such film must be necessarily removed by the Customer, at the latter's care and expense, before assembling the Products and, in any case, within and no later than 15 (fifteen) calendar days from the date on which the Products are made available for pick-up by the Buyer. The Buyer expressly acknowledges that failure by the Customer to remove the film within the terms set forth above may cause the occurrence of phenomena of excessive adhesion of the film, difficulty in removal of the same, and, sometimes, even unexpected interactions between the film and the underlying organic layer, with consequent impairment of quality and aesthetics of the Products. Therefore, in the event of failure by the Customer to timely adopt the above suggested precautions, the latter shall be forthwith and automatically deemed to have forfeited all warranty towards the Seller for any possible non-conformities in the Products relating to the adhesive film and/or any other consequences directly and/or indirectly caused by, or connected to, the aforementioned adhesive film or the Customer's failure to promptly remove it; it is further understood that in such cases the Seller shall not be liable, in whole or in part, for any damage and/or harm that may arise from the Buyer's failure to remove such film.

4.4 Should the Customer require the supply of painted panels and/or ribbed sheets without any such adhesive protective film, it shall assume full responsibility for such choice, and it shall be automatically deemed to have forfeited all warranty rights with respect to the integrity, quality and aesthetics of the panels and their surfaces, with consequent automatic waiver by the Customer of any right to raise claims or to assert any liability towards ISOCINDU in connection with possible defects or non-conformities in the Products deriving therefrom. In all such cases, the Customer shall further keep ISOCINDU harmless from any damage or liability that may possibly arise (whether directly or indirectly) as a result of imperfections or defects of the Products that may occur as a result of the absence of the protective film.

5. TOLERANCES

The Customer accepts the tolerances set forth in Seller's catalogues and/or technical sheets (as from time to time updated by the Seller).

6. WARRANTY

6.1 Without prejudice to articles 6.11, 6.12 and 6.13, ISOCINDU hereby warrants to Customer that the Products are free from any defect in material and workmanship, within the limits indicated in the Seller's catalogues and/or technical sheets (it is understood that "defects in material and workmanship of the Products" shall mean defects in functionality, capacity, thermal insulation and water resistance that compromise what is provided for in the Seller's technical data sheets relating to the Products).

6.2 The warranty set forth above shall remain valid for a period of 12 (twelve) months from delivery of the Products to the Customer (the "Warranty Period") and in no case may not be extended or interrupted.

6.3 Any possible claims concerning alleged shortages, non-conformities or apparent defects in the Products supplied by ISOCINDU to the Customer, shall be notified in writing by the Customer to the Seller (by means of telegram or registered letter with return receipt, anticipated by fax), within 8 (eight) calendar days of delivery of the Products, on pain of forfeiture any warranty right.

6.4 In turn, any possible hidden defects shall be notified in writing by the Customer to the Seller prior to the expiry of the Warranty Period referred to in article 6.2 and within 8 (eight) calendar days of the relevant discovery (of from the moment when they should have been discovered using ordinary diligence of a professional operating in the relevant field), on pain of forfeiture of any warranty right.

6.5 All claims concerning alleged defects in the Products shall be as much as possible detailed, so as to allow the Seller to carry out a prompt and accurate check. All Products concerned by any such claim shall be held by Customer at the Seller's disposal, in the same conditions as they have been delivered, and shall be kept and stored in strict compliance with the aforementioned *Standards on the Handling and Storage of Corrugated Sheets, Insulated Metal Panels and Accessories* attached as Annex A to these General Conditions of Sale, as well as with any possible additional instructions provided by the Seller.

6.6 Subject to full compliance by the Customer with the provisions set forth above, should the Seller acknowledge the existence of any defects timely notified by the Customer, the Seller - within the time reasonably required - will proceed, at its discretion, to either (i) repair and/or replace the defective Products free of charge, FCA, or (ii) refund to the Customer an amount equal to the difference between the purchase price of the defective Products paid by the Customer and the actual value of the same Products depreciated in consequence of their defects (it being however understood that in no case the amount owed by the Seller to the Customer pursuant to paragraph (ii) hereof may exceed the original purchase price of the defective Products paid by the Customer), in terms of the Federal Law on Consumer Protection and other applicable legislation.

6.7 The warranty on any Products repaired or replaced by the Seller pursuant to the provisions set forth above shall expire upon expiry of the original Warranty Period relating to the defective Products originally purchased by the Customer.

6.8 Should any claim raised by the Customer concerning alleged defects in the Products prove to be ungrounded, the Seller will charge to the Customer all costs borne by the Seller to carry out (whether directly or through third parties) reviews, inspections, or any possible surveys.

6.9 The warranty set forth above is the sole warranty offered by the Seller to the Customer in relation to the sale of the Products.

No other warranty (whether express or implied, conventional or by operation of law, including any warranty of merchantability and/or fitness of the Products for any particular purposes or relating to any defects of an aesthetic nature of Products) is granted by ISOCINDU to the Customer, who shall not be entitled to any other right, remedy, intervention and/or compensation towards ISOCINDU, being in particular hereby expressly excluded and waived by the Customer - to the maximum extent permitted by law - any liability or responsibility of ISOCINDU for direct, indirect, incidental or consequential damages which may derive to the Customer in consequence of any possible defects and/or non-conformities in the Products and/or from any delay in their delivery.

6.10 In case of supplies by staggered deliveries, any possible claim for defects raised by the Customer with respect to one part of the supplied Products will not relieve the Customer from its obligation to accept delivery of all the remaining quantities of Products ordered by the latter.

6.11 It is hereby understood that the following circumstances may not be considered as defects in the Products (and, therefore, no claim or request of warranty intervention may be grounded thereon):

(i) the presence - in any panels manufactured using a continuous production line - of possible cutting imperfections with less than 1,5 mm. protrusion compared to the relevant metal support plane; and/or

(ii) the presence - in case of manufacture with "overlapping", to allow the longitudinal overlap of the elements - of any foam residual on the metal surface after the automatic removal of the insulation (removal up to bare metal shall be, in any case, completed during the assembly phase at site, and it shall be carried out at the Customer's cost and under its sole responsibility).

6.12 The Buyer expressly acknowledges that: (i) all the materials used for the construction of roofs and walls, especially metals, are subject to the phenomenon of thermal expansion due to temperature variations; and (ii) the stresses caused by this phenomenon on metal sheets have an impact on panel's surface and may determine some functional and aesthetic anomalies of the Product. The Customer expressly acknowledges that such anomalies may occur, in particular, but without limitation, in the event of:

- considerable length of the panel (L > 6 meters);
- high irradiation;
- dark colors;
- inadequate thickness of the metal support;
- use of polyisocyanurate foams.

Therefore, in express derogation to any other provision (and without prejudice to the fact the Customer and/or its designer shall be fully and entirely responsible for the calculation of such deformations, the choice of the methods of installation of the Products, the selection and design of the fastening system and of the number and positioning of the fastening elements from time to time required to avoid tensions that may cause imperfections and undulations with the formation of bubbles on the Products), no warranty whatsoever is granted by ISOCINDU in relation to the above, including but not limited to, in particular:

(i) the possible presence - in panels having supports with nominal thicknesses lower than 0.5 mm - of imperfections on the panel's surface, such as bumps, local instabilities, undulations, etc.;

(ii) the possible presence - in panels with stainless steel supports - of cutting burrs and/or imperfections on the surface, instability, undulations, etc.;

(iii) the possible presence on the surface of the panels - in case of installation not complying with the prescriptions contained in ISOCINDU's technical specifications (schedules and/or manuals), or whose adoption is expressly discouraged by the latter - of local instability, undulations and/or imperfections, possibly likely to jeopardize the overall aesthetics aspect of the works;

- (iv) the possible presence - in case of installation of panels with an external support in dark color on a multiple-spans substructure static scheme - of any unevenness of the surface flatness (unless otherwise warranted in writing by ISOCINDU);
- (v) any failure to achieve fire behavior performances (for example: fire resistance) due to failure by the Customer (or any third party) to comply with the assembly instructions provided by ISOCINDU and/or contained in the relevant classification reports and test reports.

6.13 ISOCINDU will therefore not be liable to the Customer (who shall therefore loose and waive any form of warranty right, both legal and conventional) in relation to any defects and/or non-conformities in the Products as referred to in articles 6.11 and 6.12 above; in such cases, therefore, the right of the Buyer to terminate the agreement entered into with the Seller is expressly excluded.

Moreover, should the Products be affected by any bubble, of whatever kind they may be, ISOPAN shall not be liable in any case towards the Buyer (with the consequent exclusion of the Buyer's right to terminate the agreement entered into with the Seller) if (i) the Buyer does not carry out, or prevents the Seller from carrying out, the activities necessary to repair the Products (i.e., drilling the bubbles); or (ii) after carrying out the aforementioned repair activities, the bubbles deflate without affecting the functionality of the Product.

6.14 Likewise, no warranty whatsoever is offered in relation to any used or second-hand Product, or to any Products which are purchased on an "as is" basis (i.e. material - whether first choice, second choice or scrap - which is available at the Seller's premises and is sold at discounted prices). In addition, for metal surfaces without an organic coating, the Seller does not grant any warranty other than that they correspond to the standards in force: the Seller is therefore expressly discharged from any liability in respect of the occurrence of any oxidation phenomena, as the latter are probable and independent from the Seller.

6.15 The warranty provided for in this article 6 shall automatically expire and be deemed forfeited (and no other warranty whatsoever shall be deemed offered in relation to the Products) in case of:

- (i) use and/or installation by the Customer or a third party of any Products affected by apparent defects and/or of any allegedly defective Products, after the date when the relevant alleged defect appears or is notified to the Seller, whichever occurs first;
- (ii) improper use of the Products or use of the same not in compliance with the relevant purpose and/or the relevant technical prescriptions provided by the Seller;
- (iii) packaging, use, storage, maintenance, handling or assembly of the Products not carried out in strict compliance with the *Standards on the Handling and Storage of Corrugated Sheets, Insulated Metal Panels and Accessories* and the *Recommendations for the installation of corrugated sheets and insulated metal panels* respectively attached as Annexes A and B to these General Conditions of Sale and with any possible further instructions provided by the Seller.
- (iv) assembly of the Products carried out by using systems or accessories not in accordance with what prescribed in the Products' technical data sheets (as from time to time updated by the Seller), or using accessories (such as, for instance, fixing systems, corrugation sealing plugs, heading closing profiles, ridges, flashings, etc.) not supplied and/or expressly approved by the Seller;
- (v) Products which, after their delivery, have undergone interventions or modifications of any kind and nature by third parties other than the Seller.

6.16 Calculations, reference values, lists of materials, graphics and any other document provided by the Seller to the Customer shall be considered as simple orientation elements, and shall not imply or determine any joint responsibility or liability of the Seller in the design and engineering of any structure and/or building on which such Products are to be installed by the Customer or by third parties. The design, engineering, works management, supervision, testing and commissioning, as well as any other activity prodromic to, or connected with the design, engineering and construction of such buildings and/or structures (including verification of fitness of the Products for the construction of such buildings) shall remain the sole and exclusive responsibility and duty of the Customer.

Unless otherwise expressly declared in writing by the Seller, Products supplied by the Seller to the Customer, do not contribute in any way to the building structure's stability (whether global and/or partial); therefore, they are not suitable to sustain any permanent vertical, horizontal or static load (except for their own weight and for the weight of the photovoltaic system possibly installed on them, in case of roof panels, and/or for the weight of a ventilated façade in case of wall panels) since their only purpose is that of serving as wall and/or roof cladding of an existing supporting structure, whose design, engineering and construction shall be provided and arranged by the Customer, under its own and exclusive responsibility.

6.17 The Products are manufactured in compliance with Mexican laws and regulations, and they are provided with the certifications expressly listed in the relevant technical data sheet. No warranty whatsoever is offered by the Seller as to the compliance of Products with any requirements provided for by any legislation other than the Mexican legislation, nor does the Seller offer any warranty that the Products comply with any standards, technical specifications or regulations other than those expressly listed in the relevant technical data sheet. Therefore, it shall be the Customer's exclusive duty and responsibility to verify that the Products comply with any legislation and technical requirements in force in the Countries where the Customer intends to use such Products.

7. PRICES AND PRICE REVISIONS

7.1 Prices of the Products (for Products delivered with standard packaging FCA of the Seller - Incoterms 2020) shall be those indicated in the Seller's Order Confirmation.

7.2 In no case the prices of Products offered and confirmed by the Seller with respect to an Order may be considered binding also with respect to other subsequent Orders.

7.3 The Seller reserves the right to adjust prices of the Products, even after the relevant Order Confirmation, in case of occurrence of any variations in the costs of labor and/or raw materials exceeding 2%; in such cases, in adjusting the Products' price according to the variations occurred in the costs of labor and/or raw materials, the Buyer expressly acknowledges that each of the factors listed here below affects the Product's price composition in proportion to the following percentages:

Type of Product	Incidence of labour's cost	Incidence of metal's cost	Incidence of insulating components' cost
Ribbed metal sheets	10%	90%	-
Sandwich panels	10%	50%-	40%

7.4 In determining the variation in the costs of metals, insulating components and other raw materials, reference will be made to what declared by the Seller's supplier.

As for accessories, the relevant price revision shall be made conventionally by applying to the same the possible variation in the official ISTAT life cost index.

In case of supplies by staggered deliveries, revision of prices shall apply only to Products delivered after occurrence of the price variation in the costs of labor and/or raw materials.

7.5 Any adjustment of Products' prices decided by the Seller pursuant to article 7.3 shall be notified in writing by the Seller to the Customer, who will be entitled to withdraw from the portion of the relevant Order still not executed, by giving written notice thereof to the Seller (by means of registered letter with return receipt, anticipated by fax) within 2 (two) working days of receipt of the letter's notice of price variation, on pain of forfeiture of the relevant withdrawal right. The above is without prejudice to the fact that, in all such cases, the Customer shall reimburse to the Seller all duly documented costs borne by the latter until the date of withdrawal for the purpose of procuring, transforming and processing all the materials necessary to the Seller to fulfil the Order subsequently cancelled by the Customer.

8. PAYMENTS

8.1 Terms and conditions of payment relevant to each Order of Products shall be those indicated by the Seller in the relevant Order Confirmation. Notwithstanding anything to the contrary, payments shall be deemed made at the Seller's facilities.

8.2 The possible acceptance and collection by the Seller of any advance payment made by the Customer upon placement of the Order but prior to the Order Confirmation, shall not be deemed as an acceptance of the relevant Order. Therefore, even after receipt of such payment, the Seller shall be entitled to refuse, at its discretion, the relevant Order, and in such a case it shall return to the Customer any amount possibly anticipated by the latter, without interest.

In case of breach by the Customer to any of its contractual obligations (for instance: cancellation of the Order after the relevant Order Confirmation by the Seller; failure to collect the Products within the agreed terms; etc.) any amounts paid by the Customer as advance payment shall be withheld by the Seller, without prejudice to the Seller's right to further proceed towards the Customer for the recovery of the additional damages caused by the latter.

8.3 Customer shall not be entitled to suspend or delay any payment, on account of any complaints, claims for alleged defects or delays in the delivery of Products by ISOCINDU, or for any other reason whatsoever, nor shall it be entitled to set off any amount it may deem owed to it by the Seller, under any title, against the price owed to ISOCINDU by the Customer for the purchase of the Products. The above is without prejudice to the Customer's right to subsequently enforce its rights towards ISOCINDU, on the terms and conditions set forth in these General Conditions. Without prejudice to the generality of the foregoing, the Buyer expressly and irrevocably waives the right to raise any claim before having paid the full consideration due for the purchase of the Products.

8.4 Without prejudice to any other right provided for in favor of the Seller by the applicable law or by these General Conditions of Sale, in case of non-payment or delayed payment of the Products by the Customer, whether in whole or in part, the Seller shall be entitled, without any prior notice or injunction, to forthwith suspend the supply and delivery of any Orders of Products pending or in progress (even if other than those in relation to which the Customer's breach has occurred) and to retain, as penalty, any down-payment or other amounts so far paid by the Customer (without prejudice to the Seller's right to further proceed for the recovery of any additional damages), as well as to invoke the operation of the acceleration clause with respect to all pending supplies of Products, and thus request Customer to pay immediately the entire relevant price. It is understood that in the event of non-payment or delayed payment, the default interest shall accrue on the sums due at the legal rate.

8.5 The statement of account sent by the Seller to the Customer shall be deemed accepted by the latter, should it fail to raise any written objection thereto within 15 (fifteen) calendar days of the relevant receipt by the latter.

8.6 Whenever a deferred payment is agreed between the Parties in view of the credit rating assigned to the Customer by the Seller's credit insurance, should such credit rating be revoked or reduced by the Seller's insurance after Order Confirmation and prior to delivery of the relevant Products to the Customer, the Seller will be entitled to make delivery of the relevant

Products conditional upon the provision by the Customer of an adequate alternative guarantee (advance payment, first demand bank guarantee, or other guarantee deemed sufficient by ISOCINDU, at its sole discretion). It is further understood that, even in such cases, the Customer will not be entitled to terminate, modify, reduce or cancel the relevant Order, under any title.

9. TREATMENT OF PERSONAL DATA

9.1 The Seller and the Buyer acknowledge that each of them shall carry out the processing necessary for entering into and executing the contractual relationship in accordance with the provisions of the applicable laws and regulations on the protection of personal data (including but not limited to the Law for the Protection of Personal Data in Possession of Private Parties and its regulations, the "Data Protection Law"). In particular, the Seller and the Buyer acknowledge that the personal data of their respective points of contact (e.g. contractual contact persons, legal representatives), exchanged or acquired in the negotiation and entering into in the contractual relationship will be processed by each party as an autonomous data controller for the purpose of (i) enabling the negotiation and execution of the relevant contractual relationship, (ii) fulfilling applicable legal obligations and (iii) asserting or defending a right of the parties and their employees, as well as conducting business operations

9.2 The Parties also acknowledge and agree to the following:

- (i) to process the personal data (as defined in the Data Protection Law) solely for the purposes for which such personal data is expressly shared and/or made available to each other, whether to comply with these General Conditions for Sale or any sales contract or order sales of Products between the Parties;
- (ii) to provide to the holders of personal data clear and complete information on the characteristics of the processing of personal data conducted, when required by law and as instructed by Seller.
- (iii) to keep records of the processing of personal data as required by law;
- (iv) not share the personal data with third parties for purposes not related to these General Conditions for Sale or any sales contract or order sales of Products between the Parties, unless there is a legal basis or legal authorization for sharing such personal data;
- (v) to adopt commercially reasonable technical and administrative measures to protect the personal data from unauthorized access and accidental or unlawful events of destruction, loss, alteration, communication or diffusion, and immediately report to Seller if there is an incident involving the personal data accessed and/or otherwise received from Seller; and
- (vi) whenever Buyer transfers personal data outside the Mexican territory, immediately inform Seller as to such international transfer of personal data.

For any information on the processing of personal data, the Seller may be reached by sending a notice to the following e-mail address: atencionclientes@isocindu.mx.

10. RETENTION OF TITLE

10.1 All Products supplied to the Customer shall remain the property of the Seller until full payment of the relevant price by the Customer.

Delivery of the Products to the Customer shall nevertheless entail identification of the goods and transfer of the relevant risk to the Customer: therefore, as from delivery of the Products to the Customer and until they remain the property of ISOCINDU, Customer shall be fully liable towards the Seller for (and shall keep the latter harmless from) any damage, loss, risk, cost, expense or liability which may derive to ISOCINDU, whether directly or indirectly, from, or arising out of, or in connection with the Products, their use or disposal by the Customer or by any third party, and/or any loss of the Products or damage to the same (for any reason whatsoever, including in case of transformation, processing or assembly of the Products, and/or of incorporation of the Products into any other products owned the Customer and/or of by any third party).

The Customer shall bear any possible costs and expenses for the registration of the retention of title clause, as required under the laws of the place where the Products are located.

10.2 The Buyer shall not transfer the ownership of the Products to any third party until the payment of the relevant price has been made in full.

10.3 The Customer shall inform the Seller in writing, within 24 hours of any enforcement or precautionary measures carried out by third parties with respect to the Products subject to retention of title. The Customer shall be liable towards the Seller for, and shall keep the latter harmless from any cost or damage which may be suffered by ISOCINDU as a result of such third-party measures carried out with respect to the Products

11. WITHDRAWAL AND TERMINATION

11.1 Without prejudice to any other withdrawal right provided for by these General Conditions of Sale, the Seller shall – by giving written notice to the Customer – be entitled to withdraw from any Order or contract for the sale of Products entered into with the Customer (with limited extent to the part of such Order or contract not yet executed at the date of withdrawal) in the following cases:

- (i) in case of occurrence of any facts and circumstances which are capable of jeopardizing the market stability, the currency's value, the raw materials manufacturers' industry and/or the procurement market's conditions; and/or
- (ii) in case the Seller becomes aware of the existence of any protests, or court orders, or judicial or extra-judicial claims, or bankruptcy proceedings towards the Customer or of circumstances that would enable one or more of the aforementioned procedures to be started or even threatened against the Customer.

It is understood that the Buyer, unless otherwise provided for in these General Conditions of Sale, shall in no event be entitled to withdraw earlier from the Order or from the sale and purchase agreement entered into with the Seller or in any case be released from the obligations undertaken and in particular from the obligation to carry out payment of the in the amount and on the terms agreed.

11.2 Without prejudice to the foregoing and to the provisions of below article 14, the Seller is entitled to terminate the Order Confirmation or the sale and purchase agreement entered into with the Buyer, upon written notice sent to the Buyer, in the following events:

- (i) failure or delay of the Buyer to perform the payments due;
- (ii) failure to collect the Products within the terms set forth in article 3.7 above.

12. FORCE MAJEURE

12.1 ISOCINDU shall not be held liable towards the Customer on account of any possible delay or failure to comply with its contractual obligations (and for any consequent damages or costs deriving therefrom) which may be caused by, or due to (whether directly or indirectly) any cause beyond ISOCINDU's reasonable control, including (without limitation), strikes, union agitation, lock-outs, interruption or suspension of shipments and/or transports, accidents, fire, import or export bans, delay of carriers, delays in the delivery of raw materials by suppliers, limitation of energy sources, short supply or absence of raw materials, compliance with any law, regulation or other governmental (or other public authority's) order, insurrection, war-like acts, war, the elements, embargoes, lock-downs, epidemics or pandemics (including the ongoing Covid-19 pandemic), force majeure, acts of God or any other cause beyond ISOCINDU's reasonable control (and this even in case at the time the impediment occurs ISOCINDU is already late in complying with the contractually agreed terms).

12.2 Should the impediment last for more than 30 (thirty) consecutive calendar days, ISOCINDU shall be entitled to withdraw from the Order Confirmation, or from any portion thereof not yet fulfilled, by giving written notice thereof to the Customer, who shall not be entitled to raise for that reason any complaint or claim, under any title whatsoever, towards ISOCINDU.

13. GOVERNING LAW AND JURISDICTION

13.1 These General Conditions of Sale and all Orders and contracts for the sale of the Products ruled by the same, shall be governed by, and construed in accordance with the federal laws of Mexico with express exclusion of the United Nations Convention on Contracts for the International Sale of Goods as well as any other provision of international private law.

13.2 With limited extent to issues not specifically addressed by these General Conditions of Sale and by the Order Confirmation, reference shall be made, by way of supplement, to the provisions of the Federal Civil Code of Mexico concerning sale of goods (which shall apply also in case of turn-key sale and installation of the Products).

13.3 Any possible controversy between the Seller and the Customer arising out of, or relevant to, or connected with the interpretation, application, execution and/or termination of these General Conditions of Sale and/or of any Orders or contracts for the sale of the Products disciplined hereby shall be resolved by federal tribunals with jurisdiction in Mexico City. **[Note to Isopan: subject to further discussion, our initial recommendation is to have any dispute settled by the federal tribunals in Mexico City, since proceedings are less costly than arbitration. Nonetheless, if arbitration is desired, other than the traditional ICC and LCIA, which are more expensive, these GCS may refer to arbitration under Mexico's National Chamber of Commerce (CANACO, per its Spanish acronym) or Mexico's Center of Arbitration (CAM, per its Spanish acronym). Isopan to confirm]**

14. COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS

14.1 The Customer hereby declares to be aware of the provisions and principles set forth in the Group's Ethics Code, adopted by Manni Group S.p.A. (available at the link www.mannigroup.com) and that its business will take place according to criteria of transparency, fairness, loyalty, sustainability and in accordance with the provisions of current legislation as well as with the principles contained in the Group's Ethics Code. Furthermore, the Customer confirms that it commits to comply with any anti-corruption and anti-money laundering regulations in Mexico, including but not limited to the Federal Law for the Prevention and Identification of Operations with Illegally obtained Resources and the General Law of the National Anti-Corruption System.

14.2 In the performance of its business, the Customer undertakes, also for its shareholders, directors, managers, employees in general, supervisors and/or collaborators:

- (i) to refrain from committing any conduct that may constitute a breach of the provisions and principles of the Group's Ethics Code or a criminal offense resulting from the violation of the aforementioned regulations;
- (ii) to promptly inform the Seller - using one of the channels for the whistleblowing reports provided by ISOCINDU - of any act or conduct of which it has knowledge that may integrate a breach of the provisions and principles of the Group's Ethics Code or a criminal offense resulting from the breach of the aforementioned regulations;

The Customer hereby confirms the truthfulness and completeness of the documentation submitted and the information provided to the Seller.

14.3 It is expressly understood that the breach of the obligations set forth in this article or the breach of the provisions and principles of the Group's Ethics Code represent a serious breach of agreement and constitutes a reason for terminating the agreement pursuant to Article 376 of the Commerce Code and authorizes the Seller to immediately terminate the Order

Confirmation and/or any further sales agreement entered into by the Seller and the Buyer, as well as to request indemnification for any damages, losses, penalties, costs (including legal costs and reasonable attorneys' fees) and liabilities arising out of or associated with events related to said breach.

14.4 Finally, it is understood that the Seller is entitled to withdraw from the Order Confirmation if:

- (i) the Customer or its shareholders, directors, managers, employees in general, supervisors and/or collaborators with regard to the duties performed were involved in investigations relating to the commission or attempted commission of any criminal offense resulting from the violation of the aforementioned regulations;
- (ii) the judicial authority charges the Customer with responsibility for any criminal offense resulting from the violation of the aforementioned regulations, a request is carried out to the Customer or its shareholders, directors, managers, employees in general, supervisors and/or collaborators for committal for trial, issuance of a criminal decree of conviction, application of the sanctions set forth in Title Tenth and Article 400 Bis of the Federal Criminal Code, immediate trial, or summary trial, for any criminal offense resulting from the violation of the aforementioned regulations;
- (iii) a real or personal precautionary measure is applied against the Customer, or its shareholders, directors, managers, employees in general, supervisors and/or collaborators in general with regard to the duties performed.

The Seller, in order to exercise the above right of withdrawal, shall send a registered letter with return receipt or a registered e-mail to the Customer.

15. FINAL CLAUSES

15.1 The Customer shall not be entitled to transfer, assign or otherwise dispose of any of its rights or obligations arising from these General Conditions of Sale (and/or from any order/contract governed by the same) without the prior written consent of the Seller.

15.2 The Customer grants the Seller the right to mention the Customer and its distinctive signs and to take and publish photos or videos of the destination and installation site of the Products that do not portray individuals in order to advertise the business relationship between the Parties (i.e., the execution of the agreements for the sale of Products and the project(s) in which such sale(s) were made) in the manner described below (hereinafter, collectively referred to as "**References**"). It is understood that, also in order to protect any confidential information of the Customer, the Seller shall from time to time discuss with the Customer the object and method of taking photos or videos of the destination and installation sites of the Products.

The Seller may use the References, also through advertising/marketing companies and agencies, exclusively for the following purposes:

- a) publication of content (e.g. press releases, reference lists, photos, videos, images) including one or more of the References on websites referring to the Seller or to other companies belonging to the same corporate group of the Seller (meaning companies directly or indirectly controlled by Manni Group S.p.A.) and in a manner that does not jeopardize the image of the Buyer;
- b) publication and/or discussion of case studies including References during trade fair events, conferences, university lectures, internal/external training.

In any case, the economic details set forth in the agreements for the sale of the Products shall remain confidential and the use of the References shall be carried out in a manner that does not jeopardize the image of the Buyer.

It is understood that the Buyer may freely revoke this authorization at any time by sending a written notice by certified e-mail or registered letter with return receipt to the Seller's registered office, without prejudice to any activities for the utilization of the References already carried out until receipt of such revocation by the Seller, who shall therefore not remove any contents and/or case studies already published. The aforementioned revocation, therefore, shall not be retroactive and shall be valid and effective from the day of its receipt by the Seller.

15.3 Should any of the provisions of these General Conditions of Sale be declared null and void or contrary to the applicable law, the validity of the remaining provisions hereof shall in no way be affected. All the provisions which are null and void, shall be replaced by the Parties by legally valid provisions which – to the maximum extent allowed by the law - shall have the same juridical and economic scope and effect of those annulled.

15.4 Failure by either Party to enforce at any time any of the provisions of these General Conditions of Sale shall not be construed as a waiver of such provisions, nor as a waiver of such Party's right to thereafter enforce the same provisions.

THE CUSTOMER

(signature and company stamp)