

## Schenck Terms and Conditions of Purchase 2022

01 June 2022

### § 1 General – Scope

1. These Terms and Conditions of Purchase shall apply exclusively to our purchase orders. We do not accept any conflicting or deviating terms and conditions of the supplier unless we have expressly agreed in writing to their application. Our Terms and Conditions of Purchase shall also apply in cases where we accept without reservation the goods and/or services of the supplier in the knowledge of terms of the supplier that conflict with or deviate from these Terms and Conditions of Purchase.
2. These Terms and Conditions of Purchase shall also govern any future transactions with us, without us having to refer to them each time.
3. Any correspondence shall be conducted with our purchase department placing the purchase order. Any arrangements with other departments shall only be binding if they are expressly confirmed in writing by the purchasing department placing the purchase order.
4. These Terms and Conditions of Purchase shall only apply to persons or entities transacting in a commercial or professional capacity ("entrepreneurs") (Unternehmer) as defined in section 14 of the German Civil Code (Bürgerliches Gesetzbuch – BGB).
5. References to the application of statutory provisions are for clarification purposes only. The statutory provisions therefore apply even in the absence of any such clarification, unless they are directly amended or expressly excluded by these Terms and Conditions of Purchase.

### § 2 Purchase Order – Confidentiality of Information – Prohibition on Reverse Engineering

1. If the supplier fails to accept our purchase order in writing within a period of 2 weeks after the receipt of the purchase order, we are entitled to cancel the purchase order.
2. The supplier shall keep all information directly or indirectly received from us confidential, shall only use such information to carry out our purchase order and shall not copy such information without our express prior written consent. For the purposes of § 2 (2) sentence 1, confidential information particularly includes technical data, diagrams, drawings, calculations and other information about products and product developments, as well as software, merchandise, tools, goods, models, samples and prototypes, including the know-how inherent therein.
3. The supplier must not reverse engineer, disassemble or decompile software, merchandise, tools, goods, models, samples or prototypes or other received items as described in § 2 (2) sentence 1 without our express prior written consent.
4. We expressly reserve ownership of and copyright in all information described in § 2 (2). All information must be automatically returned to us without undue delay after the purchase order has been processed, or at any time at our request.
5. The supplier's obligations under § 2 (2) to (4) shall continue to apply after our purchase order has been processed. The duty of confidentiality shall cease to apply if and to the extent that the know-how inherent in the information was obtained without breaching any duty of confidentiality or is widely known.

### § 3 Prices – Terms of Payment

1. The price stated in our purchase order is binding. Unless otherwise agreed, the stated prices are for delivery duty paid (DDP according to Incoterms 2020) to the delivery address stated in the purchase order, including packaging and incidental costs. The supplier must take back packaging material at our request.
2. The supplier shall bear all accruing customs duties, taxes, duties and other importation costs arising from the purchase order.
3. Prices are exclusive of applicable statutory value added tax.
4. We can only process invoices which quote the purchase order number shown in our purchase order. The supplier shall be responsible for all consequences arising from the failure to comply with this obligation, unless it can prove that it is not liable for the non-compliance with this obligation.
5. Unless otherwise agreed, we will make payment within 14 days subject to a 3% discount, or pay the full (net) amount within 30 days. The period for payment commences as soon as the goods and/or services have been provided in full and we have received a properly issued invoice.
6. We are entitled to rights of set-off and retention to the extent provided by law.
7. The supplier is not entitled to assign its receivables against us or have them collected by a third party.
8. The supplier is only entitled to set off claims against us or to assert a right of retention if and to the extent its claims are undisputed or its counterclaim has been finally adjudicated.
9. We shall not be liable for interest on late payments (Fälligkeitsszinsen, §353 HGB). The foregoing shall not affect the supplier's claim for payment of default interest. Unless agreed otherwise in the individual case, the statutory provisions govern when we are deemed to be in default.

### § 4 Delivery

1. The deadlines and/or periods stated in the purchase order are binding. The supplier shall be deemed in default without the need for a warning notice if it wholly or partially fails to deliver by the agreed deadline or within the agreed period.
2. The supplier shall inform us in writing without undue delay if circumstances arise or it becomes aware of circumstances that render it unable to comply with the agreed deadlines and/or periods. The agreed deadlines and/or periods shall not be extended by virtue of the supplier providing this information.
3. In the event of the supplier's default, we are entitled to the rights provided by law. In particular, we are, after unsuccessful expiration of a reasonable period, entitled to claim damages in lieu of performance and to revoke the agreement. If we claim damages, the supplier is entitled to prove that it is not liable for the breach of duty.
4. Items shall be delivered duty paid (DDP according to Incoterms 2022) to the delivery point referred to in § 3 (1) of these Terms and Conditions of Purchase, unless we have agreed otherwise with the supplier. Early deliveries or part performances are only permitted with our prior written consent.
5. Transport insurance shall be taken out and paid for by us.

### § 5 Transfer of Risk – Documents

1. The risk of loss or damage to ordered goods shall be transferred at the delivery point referred to in § 3 (1) of these Terms and Conditions of Purchase, unless we have agreed otherwise with the supplier.
2. Where the parties have agreed to an acceptance process, the risk shall be transferred upon acceptance. Commissioning or using the ordered goods shall be no substitute for a notice of acceptance.
3. The supplier shall exactly quote our purchase order number on all shipping documents and delivery notes. In the event it fails to comply with this obligation, we shall not be liable for any delays in the processing and payment of invoices.

### § 6 Quality – Environmentally friendly Performance – Management System and Documentation

1. Unless otherwise agreed, the supplier shall always execute deliveries of goods and/or services in accordance with latest state-of-the-art technology and shall advise us of any opportunities for improvements and technical modifications. The supplier shall inform us in good time prior to changes in production procedures or facilities, materials or supplied parts for the goods and/or services, relocations of production sites, and also of changes in quality assurance measures, particularly procedures or facilities for testing goods and/or services which have an effect on the ordered goods and/or services, so that we may examine whether the changes could have negative consequences for us. Depending on the nature and scope of the changes, we will decide whether our approval is required. This obligation to inform is not applicable if the supplier, following a diligent review, can verifiably rule out such negative consequences.
2. The supplier shall, within the limits of what is commercially and technically feasible, deliver the goods and/or services as well as the goods and/or services of third parties in an environmentally friendly manner. Environmentally friendly performance includes, but is not limited to, the selection of environmentally friendly materials and production procedures in product design (e.g., low emission, low pollution, low waste and easy to dismantle designs), the use of environmentally friendly and recyclable consumables and generally resource-efficient solutions (e.g., with respect to the consumption of energy and materials).
3. Unless otherwise agreed, the supplier shall deliver the goods and/or services in such a manner that the entire supply chain, including, but not limited to, development, design, manufacture, packaging, transport, installation, operation, cleaning, maintenance, repair and disposal is in compliance with the statutory and regulatory requirements, provisions, guidelines, regulations and other legal norms applicable at the place of production as well as at the place of use nominated by us, particularly those governing quality, environmental protection, industrial safety, transport safety and product safety. If we do not nominate a place of use, the registered office of the company placing the purchase order shall be the place of use.
4. The supplier is obliged to ascertain and comply with the current versions of the legal norms referred to in § 6 (3). Amendments of the legal norms having a direct or indirect impact on the goods and/or services must be reported to us without undue delay.
5. To implement the requirements under § 6 (3) and (4) hereof, the supplier shall install, apply and refine a suitable management system customary in the industry. The management system must include deliveries ordered by the supplier and incidental services provided by third parties. If the supplier maintains a certified management system (e.g., pursuant to ISO 9001, VDA 6.4, ISO 14001 or a comparable standard, each as amended from time to time), it shall regularly and of its own accord provide us with the relevant certifications, i.e., at the time of the first delivery and with each subsequent delivery, as well as each time the certifications are updated.
6. As part of its management system, the supplier shall maintain an appropriate, documented quality assurance system. It shall design its quality assurance system in such a manner that it always complies with latest state-of-the-art technology. The supplier shall document its quality checks and provide us with the records upon request without undue delay and free of charge.
7. The supplier shall ensure the traceability of the delivered products at all times. For this purpose, the supplier shall label the products, or if labeling is not possible or expedient, take other suitable measures to ensure that if product defects arise, the supplier is able to determine without undue delay what other products might be affected. If a defect arises, the supplier shall notify us without undue delay of all products affected by the defect and already delivered to us and notify us of precise identifying characteristics to ensure that we can precisely identify these products.
8. The supplier hereby agrees to audits by us or by a party appointed by us to evaluate the effectiveness of its management system, with the involvement of our (end) customer if appropriate. Legitimate interests of the supplier, including, but not limited to its interest in maintaining secrecy, shall be taken into account during the audits. Audits shall be announced to the supplier in good time, where possible two weeks in advance.
9. The supplier shall impose the same obligations on its sub-suppliers. Furthermore, it shall promote and demand compliance with the obligations laid down in this § 6 from its sub-suppliers to the best of its abilities.

### § 7 Incoming goods inspection

1. If we are obliged to inspect the delivered goods and report defects pursuant to section 377 (1) of the German Commercial Code (*Handelsgesetzbuch* – HGB), we will inspect the goods without undue delay upon receipt to establish whether they conform to the quantity and type ordered and whether any shipping damage or defects are outwardly apparent.
2. If we discover a defect during the aforementioned inspections, we will report this to the supplier. If we discover a defect at a later time, we will similarly report this to the supplier.

3. Notices of defect shall be given within one month of delivery of the goods or, if the defects are only discovered at the time of processing or commissioning, within one month of their discovery.
4. We have no further obligations to the supplier beyond the aforementioned obligations to inspect and report defects.

#### § 8 Defects – Liability for Defects and other Liability

1. The supplier warrants that its goods and/or services are free of defects in accordance with the statutory provisions, and in particular conform to the latest state-of-the-art technology, the agreed properties/specifications and other expressly applicable requirements.
2. We are entitled without restriction to the statutory warranty rights. We expressly reserve the right to claim damages and particularly to claim damages in lieu of performance.
3. The place of performance for the purpose of curing defects is the place where the goods and/or services are located given their intended purpose. If cure is effected at a third party's premises, it must be done in consultation with this third party and having due regard to the third party's interests.
4. The supplier is liable for its representatives and subcontractors to the same extent as for its own fault.
5. We are entitled to remedy defects ourselves at the supplier's expense if danger is imminent or there is a special urgency.
6. The limitation period for claims based on defects against the supplier shall be 36 months, commencing on the date of the transfer of risk. This is not applicable in cases where the law provides for longer periods. In such cases, the statutory limitation period shall apply.
7. The supplier's liability is otherwise governed by the statutory provisions without any limitation or exclusion of liability on the merits or to the extent.
8. Our payment does not imply that we acknowledge that the goods and/or services are in accordance with the agreement or are free of defects.
9. Our consent to the supplier's technical documents and/or calculations does not affect its liability for defects.

#### § 9 Product Liability – Third Party Liability Insurance Coverage

1. In the event a product liability claim or manufacturer's liability claim is asserted against us, the supplier is obliged to hold us harmless from and against such claims, provided it is responsible for the fault giving rise to the liability. Where we are required under our manufacturer's liability to carry out a recall and/or servicing due to a defective product delivered to us by the supplier, the supplier shall bear any and all associated costs. Any further statutory claims remain unaffected.
2. As part of its duty to indemnify, the supplier shall, pursuant to sections 683 and 670 BGB, reimburse all of our costs resulting from or in connection with third party claims, including any recalls and/or servicing carried out by us. Any further statutory claims remain unaffected.
3. In the event of a third party claim against us, the supplier assures us of its full and prompt support in investigating the circumstances and handling the case.
4. The supplier undertakes to maintain adequate business/public liability and extended product liability insurance with coverage of at least EUR 10 million per case of personal injury/property damage – lump-sum coverage – for the term of the agreement and at least until the expiry of the limitation period for any claims against the supplier arising out of or in connection with the supplier's goods and/or services. However, our claims shall not be limited to the amount of coverage. The supplier must send us confirmation of such insurance without undue delay at our request.
5. If there is reason to believe that delivered goods and/or services do not conform to the applicable safety requirements, or that use of the goods and/or services even as intended poses a significant risk, we are entitled to demand from the supplier proof of compliance with the equipment safety and product safety regulations. If the supplier fails to provide this proof within a reasonable period, we are entitled to revoke the agreement. Any further statutory claims remain unaffected.

#### § 10 Retention of Title to delivered Materials and Parts

Materials and parts provided by us remain our property and shall be stored separately, labeled and managed free of charge. Provided materials and parts may only be used for their intended purpose. The processing of materials and the assembly of parts is undertaken for us. There is mutual agreement that we have a co-ownership interest in the overall product manufactured using our materials and/or parts proportionate to the value of the provided materials and parts, which are held in safekeeping for us by the supplier.

#### § 11 Risk of non-performance

If the economic situation of the supplier deteriorates in such way that performance of the agreement is seriously at risk, or if supplier (also temporarily) ceases payments, or an application is made to open insolvency proceedings or court or out-of-court composition proceedings, we are entitled to revoke the agreement with respect to the unperformed part. We are entitled to revoke the entire agreement if part-performance of the agreement is of no interest to us.

#### § 12 Foreign Trade Law – Prohibited Materials – Supplier Declarations

1. The supplier shall provide the following information in offers and order confirmations: (i) statement as to whether the goods and/or services are subject to export control and statement of the relevant list number under German export law; (ii) statement as to whether the goods and/or services are subject to export control under the applicable EU Dual-Use Regulation and the relevant list number; (iii) statement as to whether the goods and/or services are recorded in the U.S. Commerce Control List and the relevant list number; (iv) the statistical commodity code number and the country of origin of the goods and/or services. In the case of goods and/or services destined, according to our notifications to the supplier, for Iran or Russia (directly or indirectly), the supplier shall furthermore declare whether the goods and/or services in question are subject to export control under EU law pursuant to the current versions of the applicable EU regulations, as well as the relevant list number under the most recent annex. In the case of goods and/or services destined, according to our notifications to the supplier, for other countries, the supplier shall inform us whether other export restrictions exist under German, EU and/or U.S. law and/or the foreign trade law of any other state involved with the goods/services transaction. For the relevant declarations, the supplier shall use the form "Declaration on export restrictions" available at <https://schenck-rotec.com/terms-of-business.html> under "Declaration of export restrictions". In the event that a required export license is refused, we expressly reserve the right to rescind the agreement.
2. The supplier shall comply with existing prohibitions on substances resulting from legal norms. The supplier shall ensure that the goods and/or services delivered by it or by third parties engaged by it, including their packaging, do not contain or emit any high-risk substances that could endanger the environment or health, which are not approved by law for the use prescribed and intended by us and communicated

to the supplier, or for foreseeable misuses at the place of production or at the communicated place of usage, or on the way to such place. The uses allowed under exemptions as well as all CMR substances (carcinogenic, mutagenic or toxic for reproduction) are to be avoided. Deviations from this provision must be justified to us in a credible manner and will only be permitted by us if it is not possible to substitute an innocuous substance for the high-risk substance.

3. For each delivery of goods and/or services, the supplier shall provide us with proof of legal compliance and the information required by law (e.g., safety data sheets, EC type-examination certificate, test certificates, professional certificates, other certifications, evidence of qualification) generally together with the offer, but no later than with the order confirmation. The supplier shall enclose this evidence and all documents required to place the products on the market (e.g., EC declarations of conformity, declarations of incorporation,) with each delivery, and shall label the delivered goods in accordance with the legal requirements. The same applies in the event of changes to the scope of delivery that have an impact on the use intended by us at the place of usage notified by us, also taking into account any foreseeable misuse, where such changes affect the factors relevant to goods and/or service restrictions listed in § 12 (2) hereof.
4. The supplier is obliged to declare the substances contained in its goods and/or services in accordance with Regulation (EC) No 1272/2008, indicating the relevant CAS registration numbers ("Chemical Abstracts Service"), the weight proportion of homogeneous materials and the safety data sheets in accordance with Regulation (EC) No 1907/2006, if these materials are listed in one of the following:
  - Regulation (EC) No 1907/2006 (REACH), particularly the REACH candidate list for materials subject to approval; Regulation (EC) No 1272/2008 (CLP);
  - Directive 2011/65/EU (RoHS) as amended by (EU) 2015/863 and (EU) 2017/2102;
  - The German Prohibited Chemicals Regulation (*Chemikalien-Verbotsverordnung – ChemVerbotsV*);
  - The German Chemicals Act (*Chemikaliengesetz – ChemG*);
  - The German Regulation on Substances Harmful to the Ozone Layer (*Chemikalien-Ozonschicht-Verordnung – ChemOzonSchichtV*);
  - The German Hazardous Substances Regulation (*Gefahrenstoffverordnung – GefStoffV*);
  - The German Battery Act (*Batteriegelgesetz*).
5. The supplier shall confirm to us the origin of the delivered goods in compliance with the legal regulations, (e.g. by means of a supplier declaration, a declaration of origin or EUR1). In the supplier declaration, the supplier shall state the originating status of its goods under the valid origin rules of the destination country as notified by us. A link to the deliveries will be established by quoting our item number and/or our purchase order number in the supplier declaration.
6. Our payment obligation under § 3 hereof is subject to the receipt of all of the information and documentation requested above.

#### § 13 Technical Documentation

1. Unless otherwise agreed, the delivery of technical documentation and all requested protocols shall be a constituent part of the main delivery.
2. Unless otherwise agreed, the technical documentation shall be delivered on customary data storage media in a machine-readable form and in paper form.
3. The technical documentation shall be drawn up in accordance with the EC Machinery Directive and shall be in compliance with the generally recognized state of the art.
4. The operating instructions shall be drawn up in accordance with IEC 82079-1.

#### § 14 Rights of Use – Intellectual Property Rights

1. The supplier grants us a non-exclusive, transferable, worldwide and perpetual right to use, to integrate into other products and to globally distribute the goods and/or services of the supplier (including in parts). The supplier undertakes not to assert its intellectual property rights to oppose any use of the goods and/or services.
2. The supplier shall ensure that we and our customers do not infringe any intellectual property rights of third parties through the purchase, possession, offering, use, processing or resale of the goods and/or services, including, but not limited to, trademarks, names, patents, utility patents, designs, trade dress rights, design rights or copyrights of third parties, including equivalent applications to register intellectual property rights (hereinafter collectively referred to as "Intellectual Property Rights") in the supplier's country of origin, in the Federal Republic of Germany or the European Community. The same applies for a country to which the goods and/or services are intended to be ultimately shipped, provided this country has been communicated to the supplier before conclusion of agreement. If we have not communicated a country, the country in which the registered office of the company placing the purchase order is located shall be deemed the country to which the delivery is ultimately intended to be shipped.
3. In the event the supplier commits a culpable breach of the duties laid down in § 14 (2) hereof, it shall indemnify us upon first demand against any and all claims of third parties resulting from such actual infringements of Intellectual Property Rights and shall bear any and all costs and expenses we necessarily incur in this context, including, but not limited to, prosecution and defense costs, as well as the costs associated with complying with a cease and desist obligation. The limitation period applicable to such claims shall not expire prior to a period of ten years from the execution of the relevant agreement.
4. Section 14 (2) hereof is not applicable if the supplier produced the goods and/or services in accordance with our drawings, models or other detailed information provided by us and neither knew nor should have known that this would infringe Intellectual Property Rights of third parties.
5. We and the supplier are obliged to inform each other without undue delay of known infringements of Intellectual Property Rights, risks of infringement and/or alleged infringements of Intellectual Property Rights, and, within the scope of what can be reasonably expected, to counteract corresponding claims of infringement.

#### § 15 Software

1. Where the item for delivery under the agreement is standard software, the supplier shall grant us a full, non-exclusive, irrevocable, worldwide and unlimited, transferable (including to affiliates within the meaning of sections 15 *et seq.* of the German Stock Corporation Act (*Aktiengesetz – AktG*) and sub-licensable license to use the software for all known types of use, including the right to copy, disseminate, publish and make publicly available, as well as the right to integrate the standard software in or distribute it with our products. If no time limit for the license was agreed, the license shall be granted in perpetuity.
2. Standard software shall be provided to us by the supplier together with the associated documentation. The documentation includes, but is not limited to, user manuals, installation instructions, data documentation, development documentation and interface descriptions (to the extent available in each case).
3. Where the item for delivery under the agreement is software developed specifically for us (custom software), the supplier shall grant us a full, exclusive, irrevocable,

- worldwide, perpetual and unlimited, transferable (including to our affiliates within the meaning of sections 15 et seq. AktG) and sub-licensable license to use the software for all known types of use, including the right to edit, translate, copy, disseminate, publish and make publicly available, as well as the right to integrate the custom software in or distribute it with our products.
4. Custom software must be provided to us with the object and source code as well as user and programmer documentation.
  5. The supplier will notify us of any Intellectual Property Rights that arise when custom software is developed and will assist us in filing appropriate applications to register Intellectual Property Rights in our own name.
  6. When developing custom software, the supplier must notify us in text form in advance if it intends to use Free and Open Source Software (FOSS), and obtain our consent.
  7. When providing custom and standard software, the supplier must first submit FOSS scan results in text form and send the software bill of materials. The software bill of materials must show the nature and scope of the FOSS used and precisely describe the applicable license terms. The supplier must expressly confirm that no copyleft obligation applies.
  8. The supplier shall ensure that the use of the FOSS does not restrict the authorized and agreed use of the standard/custom software and, in particular, that the applicable license terms and copyright/copyright notice obligations are complied with.
  9. The software license granted under this § 15 shall also apply to updates, upgrades and new releases of the custom or standard software provided by the supplier, including the associated documentation.
  10. The supplier shall ensure that authorized use of the software does not infringe applicable statutory or regulatory provisions, including applicable data protection laws (including the German Federal Data Protection Act (Bundesdatenschutzgesetz – BDSG) and the GDPR).
  11. The supplier shall ensure that the software does not contain any malware (malicious software designed to cause harm), computer viruses or worms, trojans or the like. By carrying out state-of-the-art security tests before licensing the software, the supplier shall also ensure that the software does not have any critical vulnerabilities that could damage the integrity or confidentiality of our systems and data or those of our customers and business partners. Software licensed to us must not include functions that allow our data to be collected, transferred, stored or otherwise processed, unless this has been expressly agreed.
  12. The supplier has implemented a development process to ensure that the software affords no less than state-of-the-art IT security. This includes regular security testing and documentation of the results. If the software is licensed for a limited term, the supplier shall be required to carry out regular security testing and document the results.
  13. The supplier shall notify us in text form without undue delay of any known security issues with the software licensed to us and shall initiate measures to counteract these issues without undue delay. The supplier will consult with us before publicly announcing them.
  14. To the extent necessary for carrying out security testing, the supplier shall grant us a transferable right to test and analyze the software, including the right to make necessary modifications. This includes but is not limited to the right to remove, override or circumvent features designed to protect the program. The supplier will obtain the consent of third parties to the extent that this affects their rights. The software may otherwise be edited, translated or decompiled only to the extent necessary for the authorized use of the software, including for the purpose of bug fixing or to establish interoperability with other systems and programs used by us.
  15. The information obtained through security testing will be used solely for the purposes of IT, product and data security. We are authorized to engage third parties to carry out security testing. This particularly includes engaging specialist service providers and experts as well as using platforms and initiatives to identify security issues (bug bounty programs) and/or participants in bug bounty programs.
  16. Where a delivery of goods and/or services includes software, this § 15 shall apply *mutatis mutandis* to that software.

#### **§ 16 Data protection**

The supplier shall comply with the statutory provisions governing the protection of personal data. Personal data of the supplier will be stored and processed by us in compliance with the statutory requirements. Please see our privacy policy at <https://schenck-rotec.com/data-protection.html> for more information.

#### **§ 17 Venue – Place of Performance – Applicable Law**

1. The place of jurisdiction is where the registered office of the company relying on these Terms and Conditions of Purchase is located. We reserve the right to file suit in the place of jurisdiction prescribed by law as the supplier's place of jurisdiction.
2. Unless and except to the extent otherwise agreed for the specific case, the place of performance shall be the delivery point described in § 3 (1) of these Terms and Conditions of Purchase, or alternatively the registered office of the company relying on these terms and conditions.
3. The laws of the Federal Republic of Germany shall apply with the exception of the conflict of law provisions of private international law and the United Nations Convention on Contracts for the International Sale of Goods (CISG).

#### **§ 18 Code of conduct**

The supplier has taken note of the "Code of Conduct for Suppliers" and accepts it as binding. The supplier must comply with this code of conduct, which can be viewed or downloaded at <https://schenck-rotec.com/terms-of-business.html> under "Code of Conduct for suppliers".

#### **§ 19 Miscellaneous**

1. Should individual provisions of these Terms and Conditions of Purchase or of the agreement entered into between the supplier and us be or become wholly or partially invalid, this shall not affect the validity of the other provisions.
2. We are only exempted from the duty to deduct tax under section 48b (1) of the German Income Tax Act (*Einkommensteuergesetz* – EStG) if the supplier provides us with a valid exemption certificate issued in its name by the appropriate tax office. The provision of a copy of the exemption certificate is sufficient, provided the exemption certificate has not been issued for the specific purchase order.