# ComSIT Electronics S.L.
# General terms and conditions of business

**ComSIT Electronics S.L.**
**General Terms and Conditions for Deliveries and Services**

As from November 2026

## 1 Scope

1.1 The following General Terms and Conditions (GTC) of ComSIT Electronics S.L., C/ Milà i Fontanals, 14-26, 2.7, 08012 Barcelona, España ("ComSIT") apply to all deliveries and services of ComSIT. Deviating GTC of the customer shall only apply if ComSIT has confirmed their validity in writing.

1.2 ComSIT is entitled to amend its GTC at any time with effect for the future. The GTC shall apply in their current version as published on the website www.comsit.com.

1.3 The GTC are published in English language version.

## 2 Conclusion of contract

2.1 A contract for deliveries and/or services is concluded when the customer accepts an offer from ComSIT without reservation or when it receives a written order confirmation from ComSIT or when ComSIT starts with the delivery or service.

2.2 Amendments, collateral agreements and supplements as well as any agreements on quality or the assumption of guarantees require an express written agreement in order to be effective.

## 3 Objects of delivery or performance

3.1 Unless expressly agreed otherwise, the object of delivery or service shall only have the characteristics, technical data etc. expressly stipulated in the contract; these shall only constitute guarantees if ComSIT expressly declares that it assumes liability for them irrespective of fault or if they are expressly designated as such by ComSIT; guarantees must be made in writing in order to be effective. ComSIT reserves the right to make technical and design deviations from descriptions and details in brochures, catalogues or similar sales documents and to exchange (partial) products for technically equivalent or better ones without the customer being able to derive any rights against ComSIT from this. Such descriptions and information as well as advertising statements (including those of the manufacturer) do not include any guarantee declarations by ComSIT Unless otherwise stipulated by law, ComSIT shall only be liable for advice to the extent that ComSIT has assumed this as its main contractual obligation.

3.2 Unless expressly agreed in writing, the origin and/or manufacturer of the delivery items is not an owed product characteristic.

3.3 Unless otherwise agreed, the scope of delivery for products is limited exclusively to hardware. If software elements have been installed in the products by the manufacturer, these are not part of the services of ComSIT. The customer acknowledges that delivery items must be provided with his own software or software from third-party suppliers before they are used as intended.

## 4 Delivery

4.1 Delivery shall be made either ex warehouse or ex factory at the customer's risk. Delivery shall be made to the agreed place. In the event of changed instructions, the customer shall bear the costs thereby incurred. In the absence of any agreement to the contrary, deliveries are ex warehouse, without packaging. The risk of accidental loss or accidental deterioration of the delivery item shall also pass to the customer upon dispatch if ComSIT has assumed the shipping costs or other additional services or if a partial delivery is made.

4.2 Deadlines and dates for deliveries and services promised by ComSIT are always only approximate unless a fixed deadline or date has been expressly promised or agreed. If shipment has been agreed, delivery periods and delivery dates refer to the time of handover to the forwarding agent, carrier or other third party commissioned with the transport, unless expressly stated otherwise by ComSIT.

4.3 ComSIT shall not be liable for impossibility of delivery or for delays in delivery insofar as these are caused by force majeure or other events that were not foreseeable at

the time of conclusion of the contract (e.g. operational disruptions of any kind, difficulties in the procurement of materials or energy, transport delays, strikes, lawful lockouts, shortage of labour, energy or raw materials, difficulties in obtaining the necessary official permits, pandemics or epidemics, official measures or the non-delivery, incorrect delivery or late delivery by suppliers despite a congruent hedging transaction concluded by ComSIT) for which ComSIT is not responsible. If such events make the delivery or service considerably more difficult or impossible for ComSIT and the hindrance is not only of temporary duration, ComSIT is entitled to withdraw from the contract. In the event of hindrances of temporary duration, the delivery or service deadlines shall be extended or the delivery or service deadlines shall be postponed by the period of the hindrance plus a reasonable start-up period. Insofar as the customer cannot reasonably be expected to accept the delivery or service as a result of the delay, he may withdraw from the contract by immediate written declaration to ComSIT.

4.4 ComSIT shall be entitled to make partial deliveries if

- the partial delivery is usable for the customer within the scope of the contractual intended purpose,
- the delivery of the remaining ordered goods is ensured and
- the customer does not incur any significant additional expenses or costs as a result (unless ComSIT agrees to bear these costs).

4.5 If ComSIT is in default with a delivery or service or if a delivery or service becomes impossible for it, for whatever reason, the liability of ComSIT shall be limited to damages in accordance with these GTC.

## 5 Prices and terms of payment

5.1 The prices are quoted in EUR ex works plus packaging, the statutory value-added tax, customs duty for export deliveries as well as fees and other public charges. The statutory value added tax is shown separately.

5.2 The invoice shall be issued after the order has been placed. The invoice amount is due for payment within 30 days after receipt of the invoice. The granting of a cash discount is further dependent on the fact that the customer's account does not otherwise show any invoice amounts due. Only the value of the goods without freight or shipping is eligible for cash discount.

5.3 If the customer is in default, ComSIT shall be entitled to charge default interest in the amount of 9 percentage points above the respective base interest rate. ComSIT reserves the right to claim further damages.

5.4 Offsetting with counterclaims of the customer or the retention of payments due to such claims is only permissible insofar as the counterclaims are undisputed or have been legally established or arise from the same order under which the delivery in question was made.

5.5 ComSIT shall be entitled to perform or render outstanding deliveries or services only against advance payment or provision of security if, after conclusion of the contract, ComSIT becomes aware of circumstances which are likely to substantially reduce the creditworthiness of the customer and which jeopardise the payment of ComSIT's outstanding claims by the customer under the respective contractual relationship.

## 6 Retention of title

6.1 All goods delivered shall remain the sole property of ComSIT until all claims arising from the business relationship with the customer have been settled, irrespective of the legal grounds. The customer is entitled to sell the goods subject to retention of title within the scope of his normal business operations. In case of a sale of the delivered goods the customer hereby assigns in advance the claims arising from the sale to ComSIT. ComSIT shall be entitled to prohibit the resale of the goods subject to retention of title in case of default of payment. The right to resell shall lapse if the customer becomes insolvent or if insolvency proceedings are opened against his business assets.

6.2 If goods subject to retention of title are processed by the customer into a new movable item, the processing shall be carried out for ComSIT without ComSIT being obliged as a result. The new item shall become the property of ComSIT. In case

of processing together with goods not belonging to ComSIT, ComSIT shall acquire co-ownership of the new item in proportion of the value of the reserved goods to the other goods at the time of processing. If goods subject to retention of title are combined, mixed or blended with goods not belonging to ComSIT, ComSIT shall become co-owner according to the statutory provisions. If the customer acquires sole ownership by combining, mixing or blending, he hereby transfers co-ownership to ComSIT according to the ratio of the goods subject to retention of title to the other goods at the time of combining, mixing or blending. In these cases, the customer shall store the item owned or co-owned by ComSIT, which shall also be deemed to be goods subject to retention of title within the meaning of the following provisions, free of charge.

6.3 Despite the assignment of claims, the customer is revocably authorised to collect the claims from the sale of goods until further notice. If the customer does not fulfil his contractual obligations towards ComSIT, in particular if he is in default of payment, ComSIT shall be entitled to withdraw from the contract after unsuccessful determination of a reasonable period of payment and to demand the return of the reserved goods. ComSIT shall then also be entitled to demand compensation from the customer for the damage incurred.

6.4 The customer is not entitled to dispose in any other way of the goods subject to retention of title or of the claims assigned in advance; in particular, the goods subject to retention of title and the assigned claims may not be pledged to third parties or assigned or transferred by way of security without the consent of ComSIT. In case of seizure measures or other impairments of the rights of ComSIT by third parties, the customer shall immediately notify ComSIT, send the documents required for the assertion of these rights (e.g. copy of the seizure protocol) and immediately inform the bailiff as well as the seizure creditor of the property and other rights of ComSIT.

6.5 If the value of the securities granted to ComSIT exceeds its claims by more than 20 %, ComSIT shall be prepared on request at any time to release the security interests exceeding this amount at its discretion. The value of the collateral shall be determined by the proceeds to be obtained in the event of realisation by ComSIT less the costs incurred. Insofar as this value cannot be determined or cannot yet be determined, the value shall be the net purchase price of the goods concerned minus 20 % thereof. For each year after the acquisition of the individual goods, this value shall be reduced by a further deduction of 20 %. The value-added tax incurred shall not be taken into account in the calculation of the value.

6.6 The customer is obliged to insure the goods subject to retention of title against fire, water and other risks to an appropriate amount at his own expense and to keep them insured. Upon request, the customer shall provide ComSIT with evidence of the insurance policy taken out and the current premium payments. The customer hereby assigns to ComSIT all claims arising in the event of damage, destruction or other loss of the goods, in particular insurance claims.

## 7 Warranty

7.1 ComSIT warrants that the delivery items are free from material defects and defects of title. However, the warranty does not cover improper handling or use or further use of damaged goods.

7.2 A reference to standards shall in principle include the more detailed description of the goods and shall not constitute an agreed quality of the goods by ComSIT unless such a quality agreement has been expressly made.

7.3 Furthermore, minor, technically unavoidable deviations in quality, colour, width and weight as well as minor changes to the purchased item in the course of a technical renewal are excluded from the warranty.

7.4 Insofar as the delivery items are intended for use in safety-relevant areas (safety relevance), the customer must expressly notify ComSIT of this in writing when placing the order.

7.5 ComSIT shall not be liable for defects of which the customer is aware at the time

of conclusion of the contract or is not aware due to gross negligence.

7.6 The delivery items shall be inspected carefully immediately after delivery to the customer or to the third party designated by the customer. Within the scope of this obligation to examine, the customer shall in particular check whether the goods delivered by ComSIT are suitable for the use planned by the customer or by third parties, in particular in connection with other components and systems, also in practical use. Insofar as it is appropriate according to the type, delivery quantity and planned use of the delivery items, the customer shall have random tests carried out by experts at his own expense. The delivery items shall be deemed to have been approved by the customer with regard to obvious defects or other defects which would have been recognisable in the course of an immediate, careful examination, if ComSIT does not receive a written notice of defect within seven working days after delivery. With regard to other defects, the delivery items shall be deemed to have been approved by the customer if the notice of defect is not received by ComSIT within fourteen working days after the time at which the defect (e.g. within the framework of an expert examination) became apparent. If the defect was already apparent at an earlier point in time during normal use, this earlier point in time shall, however, be decisive for the beginning of the period for giving notice of defects.

7.7 If the customer fails to duly inspect the goods and/or give notice of defects, liability for the defect not reported or not reported in time or not reported properly shall be excluded in accordance with the statutory provisions. In the case of goods intended for fitting, attachment or installation, this shall also apply if the defect only became apparent after the corresponding processing as a result of the breach of one of these obligations; in this case, the customer shall in particular have no claims for reimbursement of corresponding costs.

7.8 At the request of ComSIT, a rejected delivery item shall be returned to ComSIT carriage paid. In case of a justified complaint, ComSIT shall reimburse the costs of the most favourable shipping route; this shall not apply if the costs increase because the delivery item is located at a place other than the place of intended use.

7.9 In the event of material defects of the delivered items, ComSIT shall first be obliged and entitled to rectify the defect or to make a replacement delivery at its discretion within a reasonable period of time. Subsequent performance shall not include the dismantling, removal or disassembly of the defective item or the installation, fitting or assembly of a defect-free item if ComSIT was not originally obliged to provide these services. In case of failure, i.e. impossibility, unreasonableness, refusal or unreasonable delay of the repair or replacement delivery, the customer may withdraw from the contract or reasonably reduce the purchase price. In the case of insignificant defects, the customer shall not be entitled to a reduction.

7.10 ComSIT shall bear or reimburse the expenses required for the purpose of inspection and subsequent performance, in particular transport, travel, labour and material costs, in accordance with the statutory provisions and these GTC if a defect is actually present. Otherwise ComSIT may demand reimbursement from the customer of the costs arising from the unjustified request to remedy the defect if the customer knew or could have known that there was actually no defect.

7.11 In case of defects of components of other manufacturers which ComSIT cannot remedy for licensing or factual reasons, ComSIT shall, at its option, assert its warranty claims against the manufacturers and suppliers for the account of the customer or assign them to the customer. Warranty claims against ComSIT shall only exist in the case of such defects under the other conditions and in accordance with these GTC if the legal enforcement of the aforementioned claims against the manufacturer and suppliers was unsuccessful or is futile, for example due to insolvency. For the duration of the legal dispute, the limitation of the relevant warranty claims of the customer against ComSIT shall be suspended.

7.12 The warranty shall not apply if the customer modifies the delivery item or has it modified by third parties without the con-

sent of ComSIT and the rectification of defects is thereby rendered impossible or unreasonably difficult. In any case, the customer shall bear the additional costs of the rectification of defects arising from the modification.

7.13 In the case of goods with digital elements or other digital contents, ComSIT shall only owe provision and, if applicable, updating of the digital contents insofar as this expressly results from a written agreement on quality. In this respect ComSIT does not assume any liability for public statements of the manufacturer and other third parties.

7.14 The limitation period shall be calculated exclusively in accordance with clause 10.

## 8 Property rights

8.1 ComSIT warrants in accordance with this clause that the delivery item is free from industrial property rights or copyrights of third parties. Each contracting party shall immediately notify the other contracting party in writing if claims are asserted against it due to the infringement of such rights.

8.2 In the event that the delivery item infringes an industrial property right or copyright of a third party, ComSIT shall, at its discretion and at its expense, modify or replace the delivery item in such a way that no rights of third parties are infringed any more, but the delivery item continues to fulfil the contractually agreed functions, or procure the right of use for the customer by concluding a licence agreement with the third party. If ComSIT does not succeed in doing so within a reasonable period of time, the customer shall be entitled to withdraw from the contract or to reduce the purchase price appropriately. Any claims for damages by the customer shall be subject to the limitations of clause 9 of these GTC.

8.3 In the event of infringements of rights by products of other manufacturers supplied by ComSIT, ComSIT shall, at its discretion, assert its claims against the manufacturers and upstream suppliers for the account of the customer or assign them to the customer. In such cases, claims against ComSIT shall only exist in accordance with this clause if the legal enforcement of the aforementioned claims against the manufacturers and suppliers was unsuccessful or is futile, e.g. due to insolvency.

## 9 Liability

9.1 ComSIT shall be liable for damages exclusively in accordance with these terms and conditions:

ComSIT is liable
- for intentional or grossly negligent actions as well as
- for the culpable breach of essential contractual obligations.

9.2 Material contractual obligations are those contractual obligations the fulfilment of which makes the proper performance of the respective contract possible in the first place and on the observance of which the contractual partner regularly relies and may rely on. In the event of a slightly negligent breach of an essential contractual obligation, ComSIT's liability shall be limited to the damage that is foreseeable and typical according to the nature of the transaction in question.

9.3 In addition, the liability of ComSIT in the event of negligent breach of a material contractual obligation shall be limited in total to the order value of the respective individual agreement, whereby the maximum amount of the damage to be compensated for all cases of damage negligently caused within one calendar year shall not exceed EUR 100,000.00 (one hundred thousand euros).

9.4 Insofar as the liability of ComSIT for damages is excluded or limited in accordance with the above provisions, this shall also extend to the personal liability of organs, employees and other employees, representatives and vicarious agents and shall also apply to the statutory liability in tort.

9.5 Liability for damages resulting from injury to life, body or health as well as liability shall remain unaffected.

## 10 Limitation

10.1 Claims for damages by the customer due to culpable injury to life, body or health or due to intent or gross negligence on our part or on the part of our legal representatives or vicarious agents as well as due to defects which have been fraudulently concealed shall become statute-barred

within the statutory periods. The same applies if ComSIT has assumed a guarantee for the quality of the goods.

10.2 All other claims of the customer shall become time-barred one year after the date of delivery, insofar as an acceptance is required, after the acceptance.

## 11 Data protection

ComSIT processes personal data in accordance with the relevant provisions of data protection law, in particular the provisions of the EU General Data Protection Regulation (GDPR). Insofar as ComSIT processes personal data on behalf of the customer, ComSIT shall create the necessary legal basis for this and, if necessary, conclude order processing agreements in accordance with Article 28 GDPR.

## 12 Legally compliant behaviour

12.1 Legally compliant behaviour is a matter of course for us and a prerequisite for cooperation with our clients. A breach of the customer's duty to act in accordance with the law occurs if it becomes known that the customer, its legal representatives or employees have been convicted of white-collar crime in a business context. In particular, fraud, embezzlement, misappropriation, money laundering, corruption, insider trading as well as tax and insolvency offences are considered to be white-collar criminal acts. The customer shall in particular also comply with national and international export laws as well as with any sanctions imposed.

12.2 The customer shall inform ComSIT of any such convictions on the basis of its contractual fiduciary duties and within the scope of its legal possibilities.

12.3 ComSIT is entitled to terminate the contract for good cause if the customer breaches the obligations described in paragraph 1 of this clause.

## 13 Final provisions

13.1 The place of performance and jurisdiction for all disputes between the parties arising from the contractual relationship is Barcelona.

13.2 The law of the Kingdom of Spain shall apply.

13.3 Should individual provisions of the above terms and conditions be or become invalid, this shall not affect the validity of the remaining provisions.

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