

As



# Sale Terms and Conditions



# Table of Contents



## Content

1.	Definitions .....	3		
2.	Applicability .....	4		
3.	Execution of the Agreement .....	4		
4.	General .....	4		
5.	Insurance .....	4		
6.	Delivery .....	4		
7.	Delivery Time and Delivery Delay .....	5		
8.	Ownership, Risk and Fixed Amount .....	6		
9.	Inspections and Notices of Claim .....	6		
10.	Quality Warranty and Quantity .....	7		
11.	Prices, Payment, Costs and Credit .....	7		
12.	Inspections and Notices of Defects .....	8		
13.	Breach of Agreement by the Customer .....	9		
14.	Product Liability and Recall .....	9		
15.	Limitations of Liability .....	10		
16.	Termination .....	10		
17.	Indemnification .....	10		
18.	HSEQ and Constitutional Right of the Products .....	10		
19.	Assignment and Subcontracting .....	11		
20.	Confidentiality .....	11		
21.	Intellectual Property Rights .....	11		
22.	Data Protection .....	111		
23.	Subcontracting, Assignment and Change of Control .....	12		
24.	Sanctions .....	13		
25.	Force Majeure .....	13		
26.	Applicable Law and Settlement of Disputes .....	14		



## 1. Definitions

Definitions of these General Terms and Conditions of Sale (hereinafter “T&C”):



### Agreements:

Sales agreement between Yara and the Customer. It comprises a sales document, purchase order, order acceptance, etc. The T&Cs are part of the Agreement.



### Annexes:

Documents included in the T&C or in the purchase order or similar, are included by means of hyperlinks and incorporated into the Agreement.



### Customer:

Entity or natural person/individual purchasing the Products. It is the other party to the Agreement other than Yara.



### Control:

Ability to direct the business of another person, whether by virtue of the ownership of shares, a contract, etc.



### Damage:

Direct damages, liabilities, claims, charges, costs, fines or penalties and expenses (including, but not limited to, claims for damages and losses, legal fees and costs, professional fees and expenses, and out-of-court fees and expenses).



### Personal Data:

Data to identify a natural person or as alternatively defined by law.



### Intellectual Property Rights

Patent rights, registered or unregistered designs, copyrights, distinctive signs, trade names, technical knowledge and advice, and any other intellectual or industrial property rights of any kind, regardless of how and where in the world they may be enforceable.



### Business Day:

Weekdays except Saturdays, Sundays, and holidays in Yara's country.



### Sanction Events:

Shall have the meaning given to it in Clause 24.2.



### Safety Defects:

Uncertainty about any of the characteristics of the Products.



### Next of Kin:

Spouse, grandparents, parents, siblings, children, nieces, nephews, aunts, and uncles; and those of the spouse, as well as the spouses of these relatives.



### Force majeure:

An event beyond the control of the affected party, provided that the party could not have foreseen it, avoided it, or overcome its consequences at the time of entering into the Contract.



### Official:

Any person acting in an official capacity on behalf or in representation of a government agency or entity or public international organization, including persons holding legislative, administrative, or judicial office and members of the armed forces and police.



### Confidential Information:

Information relating to the business and operations of the parties (or, in the case of Yara, of any member of the Yara Group) that would be regarded as confidential by a reasonable businessperson, including information relating to operations, finances, processes, plans, product information, Intellectual and Industrial Property Rights, trade secrets, software, market opportunities, Customers of the parties, etc.



### Sanctions List:

Any list of specifically identified individuals or blocked or sanctioned (or similar) persons or entities, or those fined, administered, or imposed by a Sanctioning Body in connection with the Sanctions at any time.



### Recall Notice:

It means Yara's request to the Customer to recall the Products from the market.



### Sanctioning Body:

(i) the Security Council; (ii) the European Union and each of its Member States; (iii) the Federal Government of the United States, including the Office of Foreign Assets Control of the U.S. Department of the Treasury; (iv) the United Kingdom, including the Office of Financial Sanctions Implementation; (v) Switzerland, including the State Secretariat for Economic Affairs; and (vi) any authority with jurisdiction to enforce sanctions in the country where Yara or its ultimate beneficial owner is domiciled.



### Explosives Precursors:

Explosives precursors established by applicable regulations and/or those substances and mixtures that are defined as explosives precursors in another applicable law.



### Yara Products or Solutions:

Goods, services, works, documents, agro-input certificates, nutritional solutions, and digital precision tools and/or service in agriculture, as applicable, to be delivered by Yara in application of the Agreement.



### Property:

Right to use, enjoy and dispose of the Products within the legal limits.



### Representatives:

Employees, agents, consultants, or subcontractors of either party.



### Risks:

Possibility that the Products may get lost or deteriorate.



### Sanctions:

Economic or financial sanctions laws, export control laws, orders and/or regulations, trade embargoes, prohibitions, restrictive measures, decisions or executive orders imposed, administered, or enforced by a Sanctioning Body from time to time.



### Services:

Activities aimed at taking care of the interests or satisfying the needs of the Customer according to the Agreement.



## HSEQ:

Health, environment, safety, and quality.



## YARA or the supplier:

It is the other party to the Agreement other than the Customer. Yara International ASA and any entity controlled directly or indirectly.



## 2. Applicability

2.1 These T&Cs are part of the Agreement.



By placing an order, the Customer accepts the T&Cs published on Yara's website of the country of sale.

2.2 If there is conflict between the provisions of the Agreement, the priority shall be:



i) Sales document/Agreement/Order confirmation.



ii) Terms and Conditions: T&C.



iii) Annexes.



## 3. Execution of the Agreement

3.1 Advertising, quotations and other materials are not offers, but invitations to submit an offer to purchase. Confirmation of receipt of order is for information only and it is not acceptance. Changes to the order require a new offer to purchase.



3.2 The Agreement becomes binding on the Parties upon receipt of a purchase order and confirmation from the Supplier's confirmation through the issuance of the invoice by Yara, which shall specify the commercial terms of the transaction.



3.3 Non confirmed purchase order may be cancelled or modified except with Yara's prior written approval.



## 4. General

4.1 The Agreement and its Annexes supersede previous agreements, both oral and written.

4.2 The Supplier's samples, descriptions and advertising give an approximate idea of the Products, but are not binding.

4.3 The Customer must ensure that the Products are suitable for its use. The Supplier's advice does not relieve the Customer of its own



## General Terms and Conditions of Sale

responsibility for investigation.

4.4 If any provision of the Agreement is invalid, illegal or unenforceable, the provision or part thereof shall, to the extent necessary, be deemed not to form part of the Agreement, and the validity and enforceability of the remaining provisions of the Agreement shall not be affected. The Parties may agree on a new clause corresponding to the original commercial intent.

4.5 Failure or delay in exercising a right shall not nullify or restrict its exercise.

4.6 Notices must be sent in writing without undue delay by accepted and common means.



## 5. Insurance

5.1 When the Customer acts as an intermediary in the sale of Yara's Products, the Customer shall procure, among others, a liability insurance adapted to the Customer's operations and the nature of the Products.



5.2 The coverage and duration of the policies shall cover all possible contingencies associated with the transaction and shall waive subrogation rights against Yara.



## 6. Delivery

6.1 Unless written agreement, deliveries follow applicable rules and are made at the Supplier's premises or at the agreed place. In the absence of agreement, delivery is deemed to be upon dispatch from the Supplier's premises, whether picked up by:



i) The Customer



ii) The carrier, agency, or person responsible for the transportation of the Products (regardless of who has designated the carrier), whichever occurs first.

6.2 Yara may suspend, block, or withhold shipment of the Products in case of Customer's payment defaults.

### Delivery Conditions



6.3 The Customer shall inform in writing:

i) the appropriate delivery location, and

ii) the special delivery conditions prior to placing the order.



6.4 If Yara is unable to deliver the Products to the location indicated by the Customer, they shall inform the Customer and make the delivery to a nearby suitable location.

#### Transportation



6.5 If Yara undertakes the transportation of the Products, they shall decide on the mode of transportation, the vehicle, and the carrier, in compliance with the Agreement.



6.6 The Customer shall cooperate with the carrier, considering the informed unloading time.



6.7 Yara shall charge the Customer late fees or a reasonable deposit fee if unloading time exceeds the provision due to the Customer or their representatives.



6.8 Deliveries by ship: Yara's applicable shipping conditions incorporated in these T&Cs shall apply.

6.9 Unless otherwise provided in the delivery terms agreed to, Yara shall charge the Customer:



Costs or penalties in case of cancellation or modification of orders;



Cost of freight, insurance, taxes, etc., relating to delivery;



Terminal handling charges (THC), demurrage, stoppage charges, supply charges, water charges, berthing charges, and special equipment charges and other similar charges;



Costs or penalties resulting from damages to the transportation vehicle, container, equipment (or similar); and,



Costs of freight, insurance, taxes, etc., relating to delivery;

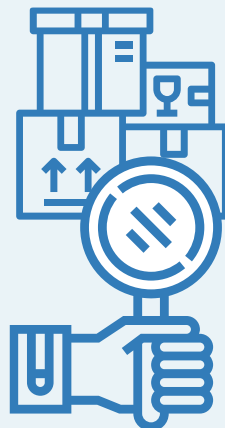


6.10 If requested by Yara, the Customer shall return the pallets or packing material within the hours requested at no charge.

6.11 If it is agreed that the Products are to be delivered at different times, each delivery shall be considered a separate contract and shall be invoiced and paid for separately, unless the issue of a global invoice has been agreed.

6.12 If there are delays or defects in any delivery, the Customer is not entitled to cancel or reject other deliveries or terminate the Agreement or delay payments.

6.13 When the Customer transports the Products, it shall ensure the use of appropriate, safe, and clean vehicles, and shall be responsible for the condition of the Products from the moment they are loaded onto the transport vehicle.



6.14 Yara reserves the right to refuse loading of Products due to the condition of the vehicle. In any event, the loading of Products shall not be construed as an approval of the transportation.

6.15 The Customer shall ensure that the carrier has the pick-up orders.

6.16 The Customer is liable for:



Strict compliance with the laws and regulations (including payment of taxes) relating to importation, transportation, storage, and use of the Products in the country and place of delivery (whether imported or not);



Obtaining and maintaining licenses, authorizations, approvals, permits and other documents related to the importation, transportation, storage, distribution, sale and use of the Products that are necessary (whether imported or not); and,



Providing copies of licenses and permits prior to delivery.



## 7. Delivery Time and Delivery Delay

7.1 Unless otherwise agreed in writing in the delivery terms, the Products shall be delivered within a reasonable time after the execution of the Agreement.

7.2 Given the logistical and stock constraints, the dates indicated for delivery are approximate and are therefore not binding.

7.3 The delivery period shall commence from:



i) The entry into force of the Agreement; or



ii) The written receipt of the delivery instructions, Yara's confirmation of Product availability for pickup, or any other documentation or information provided by the Customer, whichever occurs later

7.4 Should either party have reasons to believe that the delivery or receipt of the Products will be delayed, they shall notify and inform the other party of the reason for the delay and the consequences on the expected delivery date.

7.5 According to law, delays in deliveries do not confer the right to:



- i) Reject them;
- ii) Terminate the Agreement
- iii) Claim compensation for damages; or
- iv) Delay payments.



In the event of a delay in deliveries for which Yara has set and confirmed the delivery date in writing, the Customer shall submit a claim for the delay within five (5) Business Days following the confirmed delivery date.

If the Customer does not submit the claim, the delay shall be deemed accepted and the right to make any claim waived.

7.6 Yara shall not be liable for deliveries not made or delayed due to:



i) Failure of the Customer or their Representatives to comply with the obligations in the Agreement, including compliance with Yara's instructions, the law, regulations and industry standards regarding use, handling, or storage of Products; or



ii) Circumstances beyond Yara's control that prevent timely delivery.



## 8. Ownership, Risk and Fixed Amount

8.1 Ownership of the Products shall pass to the Customer when the invoice is issued.



The Customer assumes the risk of the Products upon delivery, unless transportation is arranged by the Customer, in which case the risk shall pass at the time the Products are collected from Yara's facilities.

8.2 To the extent permitted by law, Yara shall have the ability to charge a fixed cost in their favor on all Products sold on credit (including co-owned items) as security for the purchase price plus interest and costs.



## 9. Inspections and Notices of Claim

9.1 When the Customer receives the Products and prior to their use, they shall examine them carefully to check that they comply with the provisions of the Agreement and that they do not have Safety Defects. The Customer, at their own expense, may commission a third party to test and inspect the Products.



9.2 In case Yara is responsible of any Transportation Damage or missing quantities, the Customer shall submit a written claim to the carrier with evidence, as soon as they receive the Products and simultaneously deliver a copy of the claim to Yara.



9.3 In case the Customer is responsible of transportation Damage, Yara shall not be liable in any way.



9.4 The Customer is entitled to reject all or part of the Products if they fail to comply with the provisions of the Agreement, and exercise the remedies set forth in Section 12, sending Yara a written notice of such claim:



In case of defect detected in visual inspection, within five (5) business days after receiving the Products if the transportation was at Yara's expense or from their delivery at Yara's facilities.



In case of hidden defects, within five (5) business days from the date on which the defect was detected; and,



In any case, claims shall only be made within three (3) months from delivery. The right to reject the Products confers the right to complain and does not imply the refusal of the physical delivery of the Products. If the Customer does not deliver the claim to Yara within the indicated period, it shall be deemed that the Customer accepted the Products and waives the right to file a claim.



9.5 The claim must include:



Invoices and purchase order numbers;



Tracking and lot codes;



Description of Products;



Detailed description of the nature and extent of the defect;



Proof of defect or failure at the time of delivery;



Transportation mode, vehicle and transportation details;



Circumstances which are presumed to have caused the defect; and



Place and conditions of the storage of Products from the time of delivery.



9.6 Yara is entitled to examine the Products at the Customer's facilities or request delivery of a sample before accepting the claim, in accordance with Section 12. The Products found to be defective shall become the property of Yara.

9.7 In the event that the Customer returns the Products without Yara's acceptance, the Customer shall bear the costs of return.

9.8 The Customer must ensure that the returned Products have adequate protective packaging and that the Customer's order details are clearly visible on the outer packaging.



## 10. Quality Warranty and Quantity

10.1 Upon delivery, the Products supplied by Yara to the Customer shall conform to the agreed specifications and comply with the applicable legal and regulatory requirements.

10.2 Yara does not provide warranty regarding quality, functionality, and features after delivery due to the perishable nature of the Products.

10.3 Services shall be rendered in a reasonable and diligent manner, in accordance with the generally recognized business practices and standards in the industry for similar services.

10.4 The Customer declares to be aware of the features of the Products purchased, their application methods and uses.

10.5 Yara reserves the right to modify the specifications of the Products at any time. However, for orders that have already been confirmed by Yara, modifications may only be done if required by legal and regulatory rules.

10.6 If the Customer has prepared the specifications, they shall be liable for their accuracy and thoroughness.

10.7 Sampling and analysis of the Products shall be performed at Yara's production or loading site.

10.8. Yara shall provide a certificate of analysis of the Products upon request. The certificate is proof of quality and acceptance unless otherwise expressed.

10.9 With Yara's prior written approval, the Customer may be present or represented at the loading site.

10.10 Yara shall only accept Customer's sampling and testing if performed by an ISO certified research laboratory.

10.11 Full quantity is defined as no more than 1% deviation in packed/bagged products and 10% deviation in bulk/non-bagged products.

10.12 Weights and quantities shall be determined with Yara's weighing systems. The basis for invoicing shall be as specified in the bill of lading, waybill, or another document.

10.13 For packed/bagged Products, the net weight shall be used and shall be calculated as the weight of the Products minus the packaging.

10.14 The weights and quantities of the Products indicated by Yara shall be deemed proof of quantity and shall be deemed to be accepted by the Customer, unless otherwise stated.

10.15 Shortfall or excess in the tolerance levels shall not entitle the Customer to reject the delivery. The adjustment shall be made by a credit note or adjustments to the invoice, in accordance with the applicable legislation.

10.16 Yara shall adjust the invoice proportionally, based on the quantities delivered.



10.17 The Customer shall not reuse the packaging of the products supplied by Yara. The Customer is solely liable for the final disposal of the packaging in accordance with the national or provincial environmental regulations, unless otherwise established by any regulation.



10.18 THESE T&C GOVERN WARRANTIES, CONDITIONS, REPRESENTATIONS, AND TERMS OF THE RELATIONSHIP BETWEEN THE PARTIES, INCLUDING REGULATION OF QUANTITY, QUALITY, NATURE, CHARACTER, OR CONDITION OF THE PRODUCTS, AS WELL AS THE ADEQUACY OF WARNINGS REGARDING POSSESSION, HANDLING, STORAGE, TRANSPORTATION, USE OR OTHER FORMS OF DISPOSING THE PRODUCTS.

NO OTHER WARRANTIES, CONDITIONS, REPRESENTATIONS OR TERMS SHALL BE BINDING TO THE EXTENT PERMITTED BY APPLICABLE LAW.



## 11. Prices, Payment, Costs and Credit

11.1 If no price is agreed upon prior to delivery, the price shall be stated in Yara's price list valid at the time of delivery.



To the extent permitted by law, payment by credit card may incur an additional fixed charge depending on the amount paid.

11.2 Yara may increase the price of the Products with immediate notice to the Customer due to:



i) Changes in taxes, duties or other government charges;



ii) Customer's request to change the delivery date, quantities or type of Products ordered, or their specifications;



iii) When in the interval between Yara's order confirmation and the delivery of Products to the Customer, there are increases of more than 10% in the prices of materials, energy, labor costs, transportation costs or products supplied to Yara by third parties.



If there is a price increase of more than 10%, the Customer may cancel the affected orders within five (5) business days after receiving the notice. Failure to cancel shall be deemed acceptance of the new price and waiver of any claim.



11.3 Yara shall invoice the Customer for the Products when the loading is completed or at any time thereafter. Unless otherwise agreed in the invoice, Customer shall pay the invoice in full and in immediately available funds upon receipt of the invoice to the account number indicated by Yara.



i) All outstanding payments shall be deemed due at the end of the term of the Agreement.



ii) The Customer is not entitled to reject invoices or delay payment for clerical errors.

iii) If there is a complaint about the invoice, it shall be notified within 5 business days of receipt, otherwise, it shall be deemed as acceptance of the invoice and waiver of any claim.

11.4 For payments by deposit in Yara's collection accounts, wire transfers or electronic checks, the Customer shall send proof of payment and tax withholdings (if applicable) within 5 business days from the deposit or transfer date. Payment shall be deemed effective and made upon receipt of the vouchers.



Otherwise, if payment is not made, the funds shall be returned to the bank. Yara may suspend, block, or withhold new orders of Customer's products, and impose the corresponding charges and interest.

11.5 The prices of Yara's Products do not include VAT, excise duties and other taxes or duties. These shall be borne by the Customer.



The Customer shall pay VAT to Yara in addition to the price of the Products, unless a VAT exemption, zero-rated VAT or reverse charge applies pursuant to law.



At the Customer's request, Yara shall apply for VAT exemption, zero-rated tax, or reverse charge. The Customer shall provide the necessary information within a maximum of 3 weeks from the date of the invoice for the delivery. Such information must be sufficient to justify the VAT exemption, zero-rated VAT or reverse charge pursuant to law.



If the Customer fails to provide the information in a timely manner, Yara may cancel the invoice and issue a new one with VAT.



If additional VAT is produced due to the Customer's failure to provide information to Yara, or due to fraud, loss, or misappropriation in connection with the Products or information, the Customer shall indemnify Yara for all Damages in connection with VAT, including interest, penalties, and costs.



The Customer shall inform Yara in cases where they should contact the tax or customs authorities to settle and facilitate audits and disputes.



11.6 If the Customer fails to pay the amounts due on the agreed date, the Customer shall bear the collection costs and interest on the amount due at the lower of:

## General Terms and Conditions of Sale



i) 2% per month; or



ii) The maximum rate permitted by law.



Interest shall accrue daily from the date of payment until the date on which payment is made in full.



Yara may add amounts after the due date or offset against any refunds, discounts, or bonuses due to the Customer.



Yara is entitled to apply the payments received as follows:



i) To reasonable costs and expenses payable



ii) To interest accrued on overdue amounts



iii) To amounts due on any invoice.

11.7 If the Customer fails to pay amounts due or there is an adverse change in the Customer's financial condition being unlikely to perform their obligations, Yara may:



i) Suspend the pending deliveries in office or in transit;



ii) Require security or payment in advance of any delivery until the Customer's ability to pay or credit standing can be demonstrated.

11.8 The Customer shall pay the amounts due without deduction or withholding. The Customer shall not be entitled to claim credits, compensations, discounts, or counterclaims to justify withholdings. Yara may set off amounts due by the Customer to secure performance of obligations.

11.9 The Customer shall bear:



Expenses, costs, and charges in the performance of their obligations,



Taxes,



Tax withholdings, charges, levies,



Taxes and other fees applicable on the purchase, loading, unloading or importation of the Products.



## 12. Inspections and Notices of Defects.

12.1 Yara shall remedy defects in the Products and shall, at their discretion, undertake the:



Delivery of additional Products to remedy the insufficient quantity.



Offer of a discount on the purchase price of the rejected Products.



Replacement of rejected Products at the original delivery location.





- ✓ Refund of the purchase price of rejected Products.



Yara's liability shall cease when the defects are remedied.

12.2 Yara shall not be liable if the Products are defective as a result of:

- ✗ Failure to observe the instructions for storage, handling, or use of the Products (negligence).
- ✗ Inaccurate or erroneous delivery of information to Yara.
- ✗ Any alteration of the Products.
- ✗ Changes made to the Products to ensure compliance with applicable regulations.



12.3 Yara shall not be liable for normal wear and tear of the Products.



### 13. Breach of Agreement by the Customer

13.1 The Customer shall not use the Products:



i) In the processing of illicit crops or substances.



ii) For any illegal purpose.



If the Products are to be resold, the Customer shall use reasonable efforts to ensure that their Customers do not use the Products for unlawful purposes.

13.2 The Customer shall hold Yara and the members of Yara Group harmless from:

- ✓ Failure to comply with the obligations under the Agreement.
- ✓ Defects in the Products resulting from non-observance of instructions.
- ✓ Erroneous supply of information to Yara.
- ✓ Damage to personal or real property, movable or immovable, tangible, or intangible, or injury or death to people resulting from the loading, unloading, transportation, storage, handling, use or removal of the Products.
- ✓ Negligence or willful misconduct by the Customer or their Representatives.



### 14. Product Liability and Recall

14.1 If a third party files a claim against the Customer seeking compensation for personal injury, death or damage to their property allegedly caused by the use or possession of the Product, the Customer shall:



i) Limit or mitigate Damage as far as possible.



ii) Immediately inform Yara to take the appropriate measures.

14.2 Yara shall hold the Customer harmless against any damages arising from injury, death or damages to property caused by defects in the Products, pursuant to law, holding the Customer harmless, provided that:



The Customer has notified Yara.



Yara has exclusive control of the defense of the claim for settlement.



The damage is not due to non-compliance with the instructions given by Yara.



There has been no fault or willful misconduct by the Customer.



The Customer fully cooperates with the removal of the Product.



14.3 Yara shall issue a Recall Notice if they determine to:



i) Return the recalled Deliverables in their possession; or



ii) Destroy them, with a written certificate of destruction.

14.4 If the Customer complies with the aforementioned condition, Yara shall, at their own discretion:



Replace or refund all the Deliverables returned or destroyed, except if the problem was caused by the Customer; and



Refund transportation or destruction costs agreed upon in writing in advance.



The Customer shall not:



i) Issue notices or



ii) Discuss Yara's recall without consent.





## 15. Limitations of Liability



15.1 TO THE EXTENT PERMITTED BY LAW, NEITHER PARTY SHALL BE LIABLE TO THE OTHER PARTY FOR ANY COMMERCIAL LOSS, LOSS OF PROFITS, LOSS OF ACTUAL OR PROJECTED PROFITS, LOSS OF GOODWILL, LOSS OF PRODUCTION, LOSS OF BUSINESS OR BUSINESS OPPORTUNITY, LOSS OF REPUTATION, LOSS OF PROJECTED SAVINGS, LOSS OR CORRUPTION OF DATA OR INFORMATION, NOR FOR ANY SPECIAL, INDIRECT OR CONSEQUENTIAL LOSS OR DAMAGE OF ANY KIND, WHETHER FOR LEGAL REASONS, CONTRACT OR TORT (WILFUL OR NEGLIGENT), REGARDLESS OF THEIR PREDICTABILITY OR CONSIDERATION BY THE PARTIES.

15.2 YARA'S MAXIMUM LIABILITY TO THE CUSTOMER, WHETHER FOR LEGAL REASONS, BREACH OF CONTRACT, TORT (INCLUDING NEGLIGENCE), BREACH OF LEGAL DUTIES, BREACH OF COMPENSATION REGIME, OR OTHERWISE, SHALL IN NO CASE EXCEED 125% OF THE TOTAL PRICE PAID BY THE CUSTOMER OR PAYABLE BY THE CUSTOMER FOR THE PRODUCTS.

15.3 In compliance with the law, the Agreement shall not limit or exclude liability for:



i) Gross negligence;



ii) Willful misconduct;



iii) Fraud or fraudulent misrepresentation;



iv) Death or personal injury; or



Any other liability that may not be excluded or limited under the law. Moreover, the Agreement shall not affect Customer's rights if it is considered a "consumer" under the law.



## 16. Termination

16.1 Either party may give written notice to terminate the Agreement Immediately if:



The other party is in material breach of the Agreement and fails to remedy the breach within twenty (20) Business Days after receiving written notice requesting the remedy (if remediable).



The other party repeatedly breaches any term of the Agreement in a manner deemed reasonably inconsistent with the intent or ability to comply with it.



There are liquidation or insolvency proceedings.



The other party suspends or threatens to suspend their activity.



Similar proceedings are initiated as a result of indebtedness in any jurisdiction.



16.2 Failure to comply with Sections 6, 13, 19 to 23 shall be deemed a material breach of obligations.

16.3 Termination of the Agreement shall not affect any rights, remedies, obligations, or liabilities that the parties had at the time of termination.

16.4 Upon termination of the Agreement:



i) Both parties shall promptly return the equipment, materials, documents, and property delivered with the supply and purchase of the Products.



ii) Upon application, they shall certify in writing their compliance with these obligations to the other party.

16.5 If upon termination of the Agreement, some Products have not been delivered or part of the Agreement has not been fulfilled, Yara may extend the delivery term, cancel the delivery, or sell the Products on the market, charging the Customer for any damages.



## 17. Indemnification

17.1 If the Customer acts as an intermediary in the sale of Yara Products, the Customer shall pass on the limitations and exclusions of the Agreement to their Customers to maintain them until the Products reach the end users.

17.2 The Customer shall indemnify Yara against liability to third parties according to the limitations of the Agreement, with a maximum risk to Yara according to Section 15.



## 18. HSEQ and Constitutional Right of the Products

18.1 The Customer shall abide by HSEQ and packaging recycling standards, maintaining an effective system to ensure the HSEQ and quality of the Products.



If the Customer or any of the Customer's Representatives visit Yara's facilities, they shall comply with Yara's HSEQ rules and regulations.

18.2 The Customer is aware that chemicals may be hazardous if stored or used negligently or incorrectly.



The Customer must know and follow the warnings and safety information on the Products. Moreover, they undertake to check and maintain the labels of the Products as delivered.



- ✓ The Products shall be handled according to Yara's recommendations and industry regulations.



18.3 Yara reserves the right for their Representatives to carry out safety inspections at the Customer's warehouses before or after delivery, at a frequency to be determined according to the risk assessment. The Customer agrees to these periodic inspections.

- ✓ Yara shall notify the Customer with at least five (5) Business Days of their intention to conduct inspections.
- ✓ Inspections shall be performed by the parties jointly, following Yara's safety manuals and procedures.
- ✓ These inspections and the reports resulting therefrom are for Yara's internal use only and shall not release the Customer from their obligations.
- ✓ Yara may suspend deliveries if the Customer materially fails to comply with industry standards in storage facilities, management or otherwise, until the non-compliance is remedied.



18.4 The information in Yara's safety data sheets or recommendations is deemed to be correct and accurate to the best of Yara's knowledge on the date of issue.



The information is a guidance for the proper use of the Products; it is neither a warranty nor the responsibility of Yara or their Representatives.

18.5 If the Products have Explosives Precursors, the Customer shall:



i) Register them as required by law;



ii) Ensure adequate handler skills;



iii) Sell them to professional Customers;



iv) Ensure storage and record maintenance;



v) Assess risks and plan to prevent losses and accidents;



vi) Immediately report improper transactions or losses to the authority and to Yara.



## 19. Assignment and Subcontracting

19.1 Neither party may assign, transfer, sublicense or subcontract any rights or obligations without the prior written consent of the other party. Except that Yara may do so within Yara Group.



19.2 In the event of a change of Customer's Control, the Customer shall inform Yara without undue delay. Yara reserves the right to terminate the Agreement without giving rise to any right to indemnification or compensation.



## 20. Confidentiality

20.1 The parties shall not disclose Confidential Information to each other during the term of the Agreement and within five (5) years after the termination.

20.2 Confidential Information of each party shall only be disclosed to:



i) Representatives who have the need to perform obligations under the Agreement, ensuring their confidentiality; the disclosing party shall be liable for their Representatives; and



ii) Pursuant to law or authority with jurisdiction.

20.3 Neither party shall use the Confidential Information of the other party for purposes other than the performance of their obligations.



## 21. Intellectual Property Rights

21.1 Yara retains the Intellectual Property Rights, and the Customer shall not own any rights unless otherwise established by the Agreement.



No license to Yara's Intellectual Property Rights is granted.

Yara shall retain exclusive ownership of



i) Modifications or improvements to their Intellectual Property Rights; and



ii) New Intellectual Property Rights arising from the manufacture or delivery of the Products.

21.2 If the Customer becomes aware of an infringement of Yara's Intellectual Property Rights by third parties or any action detrimental to Yara, the Customer shall immediately report and help protect Yara's rights as instructed.



## 22. Data Protection

22.1 During the term of the Agreement, Yara and the Customer shall:



i) Comply with the applicable data protection laws, ensuring that their Representatives also do so relating to Personal Data and their actions.



ii) Avoid actions that may cause breaches of data privacy laws by the other party.

22.2 The Customer authorizes Yara to collect and process Personal Data in accordance with their Privacy Policy and applicable law. Yara may process these data for several business purposes, including product development, Customer service, agreements, relationship and marketing, internal management, HESQ, and legal compliance. They may also prepare reports and recommendations for the Customer on Deliverables of interest.

22.3 The Customer warrants that:



i) By providing Personal Data to Yara, data subjects have been fully informed and have given the necessary consent; and



ii) Representatives have an adequate legal basis for the transfer of Personal Data to countries outside of the Customer's home country by Yara or Yara Group.

22.4 The Customer shall give written notice to Yara immediately, and within a maximum of 2 Business Days, in the event of:



i) Knowing or suspecting unauthorized access to Personal Data, disclosure, loss, or accidental use thereof;



ii) Receiving claims about non-compliance with data protection regulations. The notice shall detail the situation.



The Customer shall use the Personal Data provided by Yara only if necessary and ensure security measures to protect it.



## 23. Subcontracting, Assignment and Change of Control

23.1 Each Party shall comply with the applicable laws and regulations, especially relating to human rights, bribery, corruption, money laundering, financial controls, accounting, and anti-terrorism. Moreover, both Parties shall implement and maintain internal measures to ensure compliance, detect and notify relevant violations. This includes the implementation of anti-corruption policies and the maintenance of adequate records and accounting books for payments related to the Agreement.



23.2 The Customer shall comply with Yara's Code of Conduct for Business Partners attached to the Agreement.



23.3 The Customer warrants that, in connection with each Agreement, they have not made or authorized any bribes, "facilitations" or "grease" payments in an improper or illegal manner to third parties, either directly or indirectly, by way of payments, gifts or other advantages.



23.4 The Customer represents and warrants that, unless Yara has been informed in writing, no Officer or Next of Kin:



i) Has a controlling interest in the Customer (directly or indirectly); or



ii) Is entitled to benefits for entering into the Agreement with Yara, except those derived solely from being a minority shareholder.

23.5 Yara, at their own expense and with prior written notice, may:



i) Conduct due integrity reviews and verify the Customer's compliance with Clause 23 (including the request of a compliance certification); and/or



ii) Designate an external auditor to review the Customer's implementation of, and compliance with, their internal measures, controls and policies referred to in Clause 23.

23.6 Subject to confidentiality procedures, the Customer shall cooperate with Yara and the external auditors in conducting reviews, complying with all reasonable written requests for access to relevant information, including policies, records, ledgers, and other relevant documentation.



23.7 The Customer shall ensure that their business partners comply with terms equivalent to those established in Clause 23 by means of written Agreements. Moreover, the Customer shall be liable for due proceedings prior to engaging their business partners and for monitoring their compliance.



23.8 Notwithstanding any other provisions of the Agreement, Yara may, by written notice to the Customer:



i) Suspend the Agreement if they reasonably believe (with evidence) that the Customer is in breach of their obligations in Clause 23; and/or



ii) Terminate the Agreement if the Customer has materially breached their obligations in Clause 23 and failed to remedy such breach within a reasonable time (not exceeding 30 days) where remedy is possible.



## 24. Sanctions

24.1 The Customer and their Representatives or controlling persons represent and warrant that:

- ✓ They are not on any Sanctions List or owned or controlled by any entity or person on such lists, nor are they directly or indirectly subject to Sanctions;
- ✓ They lack directors, officers, employees or agents on the Sanctions List, nor are they being investigated, sued or subject to proceedings in connection with Sanctions;
- ✓ They have not acted in a manner that merits Sanctions;
- ✓ They are not, have not been, and will not be involved in any way with, nor do they act on behalf of, any person or entity listed on a Sanctions List or otherwise subject to Sanctions;
- ✓ They have not sold, and shall not resell or supply the Product to any person or territory in breach of any applicable Sanctions



24.2 The breach of any of these representations, warranties, or obligations shall constitute a Sanctions Event ("Sanctions Event"):

24.3 In the event of a Sanctions Event occurring after the signing of the Agreement and before its expiry date and/or the termination date and/or the date on which all obligations under this Agreement have been fulfilled:

- ✓ The Customer shall immediately notify Yara in writing, providing details and the required information, following any request by Yara to do so, as well as any other information reasonably requested by Yara;
- ✓ Without prejudice to the provisions of Clause 24.3(i) above, Yara may suspend the Agreement at any time during a Sanctions Event. Neither party shall be liable for the failure to perform any of its obligations during the suspension period, provided that the Customer continues to use all reasonable efforts to resolve the issue and keeps Yara informed of any developments related to the Sanctions Event. Any firm quantity obligation may, at Yara's option, be reduced proportionally to the suspension period. The suspension shall end, and the parties shall resume performance of their obligations as soon as reasonably and legally possible after the Sanctions Event has ceased;
- ✓ Yara may, at any time during the continuation of the Sanctions Event, terminate this Agreement by giving notice to the Customer. Such termination shall be without further liability to the terminating party, but shall not affect any liabilities that arose prior to the earlier of the suspension or termination date under this clause, and that are legally permissible for the relevant party to perform at the time of termination. If the terms of this clause conflict with any other provision of this Agreement, its accompanying annexes, or any other arrangement governing the relationship between the parties, this clause shall prevail. This clause shall also survive the expiration or termination of this Agreement.



## 25. Force Majeure

25.1 "Force Majeure Event" encompasses circumstances beyond a party's reasonable control and unforeseeable at the time of the agreement, such as:



i) Natural disasters, pandemics, epidemics, acts of God;



ii) Nuclear, chemical, or biological contamination;



iii) Damage to installations, explosions, fires, accidents;



iv) Government actions, restrictions, embargoes;



v) Prolonged interruption of public services;



vi) Loss at sea, adverse weather conditions;



vii) War, threats, hostilities, invasions;



viii) Labor unrest, strikes;



ix) Riots, rebellions, acts of civil disobedience;



x) Disruption in global supply chains; and



xi) Terrorism, sabotage, piracy;



xii) Cybersecurity incidents or system failures.

25.2 A party affected by a Force Majeure Event shall:



i) Immediately give written notice to the other party of the nature and extent of the event; and



ii) Resume performance of their obligations under the Agreement as soon as possible after the event.

25.3 Except for payment obligations, a party shall not be in breach nor be liable for any loss due to the prevention, failure, or delay in performing their obligations due to a Force Majeure Event, provided that they make reasonable efforts to mitigate its effects.



25.4 If Yara loses their sources of supply, they undertake only to make reasonable efforts to purchase materials from alternative sources. In the event of shortages, Yara may allocate available quantities at their discretion, taking into account their own requirements and other supply obligations.



25.5 If a Force Majeure Event prevents or delays the performance of a party's obligations for three (3) consecutive months, either party may terminate the Agreement by giving a ten (10) Business-Day notice. Termination does not affect the rights of the parties with respect to prior breaches.



25.6 If a party fails to perform their obligations due to a third party, this Clause 25 applies only if they reasonably demonstrate that the third party is subject to a Force Majeure Event.





## 26. Applicable Law and Settlement of Disputes


26.1 The Agreement and related disputes, including those of a non-contractual nature, shall be governed by the laws of Yara's country with Yara having the authority to resort to ordinary courts and institutional arbitration, excluding the conflicts of laws. The application of the United Nations Convention on Contracts for the International Sale of Goods 1980 is excluded.





ANNEX A – TERMS AND CONDITIONS APPLICABLE ONLY TO SALES TRANSACTIONS CARRIED OUT IN  
COLOMBIA


**PRELIMINARY CLARIFICATION:** The following clauses apply exclusively to sales transactions carried out in Colombia and replace those included on the preceding pages.

The following definitions are incorporated into Clause 1 'Definitions':

 **Free Storage:** Free custody of the Products purchased by the Customer at Yara's facilities for a period of twenty (20) consecutive calendar days starting from the invoicing date of the Product sale. The conditions of the Free Storage are set forth in the 'Storage' clause. Yara may modify this period by providing timely notice to the Customer.




 **Paid Storage:** Custody of the Products purchased by the Customer at Yara's facilities for a fee, once the Free Storage period has expired. The conditions of the Paid Storage are set forth in the clause 'Storage'.

 **Delivery for Storage Purposes:** This refers to the situation in which the Products are invoiced to the Customer and therefore become the Customer's property, but remain in Yara's custody at its facilities until they are physically delivered to the Customer.

 **Physical Delivery:** This refers to the moment when the Products are physically delivered to the Customer.

Clause 3 'Conclusion of the Agreement' is replaced by the following:

### 3. Execution of the Agreement

3.1 Advertising, quotations, and other materials do not constitute offers but are merely invitations to submit a purchase offer. The confirmation of receipt of an order is for informational purposes only and does not imply acceptance. Any modifications to the order require a new purchase offer.	
3.2 The Agreement becomes binding on the Parties: a) upon receipt of a purchase order and confirmation by the Supplier through an order confirmation document, email, message, or similar communication; or b) upon issuance of the corresponding invoice for the purchase order or request, whichever occurs first.	
3.3 No confirmed purchase order may be canceled or modified without Yara's prior written approval. Furthermore, once an invoice has been issued for an order or request, it may not be canceled by the Supplier, and the Customer may not refuse to make the corresponding payment, unless otherwise agreed in the Agreement.	

Clause 6 'Delivery' is replaced by the following:



## 6. Delivery

6.1 Unless otherwise agreed in writing, deliveries shall follow applicable regulations and be made at the Supplier's facilities or at the agreed location. In the absence of an agreement, delivery to the Customer shall be deemed completed upon dispatch from the Supplier's facilities, whether picked up by:



i. The Customer



ii. The carrier, agency, or person responsible for transporting the Products (regardless of who appointed the carrier), whichever occurs first.

6.2 Yara may suspend, block, or withhold the shipment of the Products in case of any payment default by the Customer.

6.3 Unless otherwise agreed in writing, once Yara makes the Products available to the Customer at its own facilities or at another location agreed with the Customer, the Products shall be held in deposit on behalf of the Customer, but entirely at the Customer's risk, in accordance with the provisions of the "Deposit" clause. The Supplier shall act as the custodian of the Products whether they are stored at its own facilities or at another location agreed with the Customer; however, except in cases of negligence, the Supplier shall not be liable for any loss, damage, or deterioration of the Products. The Customer shall be considered the depositor once the Agreement becomes binding, as detailed in Clause 3.2.

6.4 The Supplier shall be entitled to charge an additional fee for the deposit, storage, safekeeping, and/or custody of the Products, including additional costs due to delays in the collection of the Products. The Customer shall be responsible for obtaining insurance for the Products, if desired. The Supplier shall not be liable for any total or partial loss of the Products once the risk has been transferred to the Customer.

### Delivery Conditions



6.5 The Customer must provide written notice of:

- i) the appropriate delivery location, and
- ii) any special delivery conditions, prior to submitting the purchase order.



6.6. If Yara is unable to deliver the Products at the location indicated by the Customer, it shall notify the Customer and may proceed to deliver the Products at a nearby suitable location.

### Transport



6.7 If Yara is responsible for the transportation of the Products, it may decide the means of transportation, the type of vehicle, and the carrier, in compliance with the Agreement.

6.8 The Customer shall cooperate with the carrier, taking into account the informed unloading time.





6.9 Yara shall charge the Customer delay fees or a reasonable storage fee in the event that the unloading time exceeds the stipulated time due to the Customer or its representatives.



6.10 Ship deliveries: Yara's applicable shipping terms set out in these T&Cs shall apply.

6.11 Unless otherwise agreed in the delivery terms, Yara shall charge the Customer:

- ⌘ Costs or penalties in case of order modifications;
- ⌘ Freight costs, insurance, taxes, etc., related to the delivery;
- ⌘ Terminal handling charges (THC), demurrage, detention fees, bunkering fees, freshwater charges, berth fees, special equipment fees, and other similar charges;
- ⌘ Costs or penalties arising from damage to the transport vehicle, container, equipment (or similar); and
- ⌘ Freight costs, insurance, taxes, etc., related to the delivery;



6.12 If requested by Yara, the Customer shall return pallets or packaging materials free of charge within the timeframe specified.

6.13 If it is agreed that the Products are to be delivered at different times, each delivery shall be considered a separate contract, invoiced and paid for independently, unless otherwise agreed that a consolidated invoice will be issued. Yara reserves the right to issue a single invoice for an order consisting of multiple deliveries.

6.14 If there is any delay or defect in a delivery, the Customer shall not be entitled to cancel or reject other deliveries, terminate the Agreement, or delay payment.

6.15 When the Customer is responsible for transporting the Products, it shall ensure the use of appropriate, safe, and clean vehicles and shall be responsible for the condition of the Products.

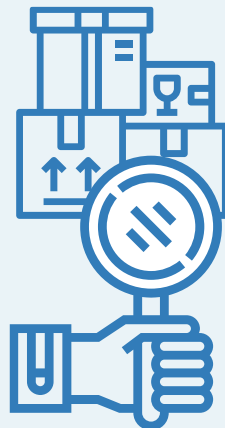
6.16 Yara may refuse to load Products due to the condition of the vehicle. In any case, the loading of Products does not imply approval of the transport.

6.17 The Customer must ensure that the carrier has the appropriate pickup orders.

6.18 The Customer is responsible for:



Strict compliance with laws and regulations (including the payment of taxes) related to the importation, transportation, storage, and use of the Products in the country and place of delivery (whether or not the Products are imported);



## General Terms and Conditions of Sale



Obtaining and maintaining the licenses, authorizations, approvals, permits, and other documents required for the importation, transportation, storage, distribution, sale, and use of the Products (whether or not the Products are imported); and



Providing copies of the licenses and permits prior to delivery.

**Clause 7 "Delivery Period and Delay in Delivery" is replaced by the following:**



### 7. Delivery Period and Delay in Delivery

7.1 Unless otherwise agreed in writing in the delivery conditions, the Products shall be delivered within a reasonable period after the Agreement is formalized.

7.2 Due to logistical constraints and product availability, the delivery dates indicated are approximate and therefore not binding.

7.3 The delivery period shall commence from:



- i) The entry into force of the Agreement; or,
- ii) The written receipt of the delivery instructions or any other documentation or information provided by the Customer, whichever occurs earlier.

7.4 If either party has reason to believe that the delivery or receipt of the Products will be delayed, it shall notify the other party and provide the reason for the delay and the consequences for the expected delivery date.

7.5. In accordance with the law, delivery delays do not grant the right to:



i) Reject them;



ii) Terminate the Agreement



iii) Claim compensation for damages; or



iv) Delay payments.



In case of delays in deliveries for which Yara has set and confirmed the delivery date in writing, the Customer must submit a claim for the delay within five (5) Business Days following the confirmed delivery date.

If the Customer does not submit the claim, it will be understood that they accept the delay and waive the right to make any claim.

**Clause 8 "Ownership, Risk and Fixed Amount" is replaced with the following:**



## 8. Ownership, Risk, and Fixed Amount

8.1 Ownership of the Products shall pass to the Customer upon issuance of the invoice for the purchase, and at that same moment, the risk in the Products shall also transfer to the Customer.

8.2 To the extent permitted by law, Yara shall have the right to charge a fixed amount in its favor on the Products sold on credit (including jointly owned items) as security for the purchase price, plus interest and costs.

Clause 10 "Warranty of Quality and Quantity" is replaced by the following:



## 10. Warranty of Quality

10.1 The Products supplied by Yara to the Customer shall conform to the agreed specifications and comply with applicable legal and regulatory requirements.	
10.2 In cases where Yara offers a warranty regarding the quality, functionality, and characteristics of the Products, such warranty shall commence upon the issuance of the invoice for the Products, given their perishable nature.	
10.3 In the performance of Services, they shall be rendered in a reasonable and diligent manner, in accordance with practices and commercial standards generally recognized in the industry for similar services.	
10.4 The Client declares that it is aware of the characteristics and risks associated with the handling/storage of the Products it acquires, as well as their methods of application and use.	
10.5 Yara reserves the right to modify the specifications of the Products at any time. However, for orders that have already been confirmed by Yara, such modifications may only be made if required by legal or regulatory standards.	
10.6 If the Customer has prepared the specifications, the Customer shall be responsible for their accuracy and completeness.	
10.7 Sampling and analysis of the Products shall be carried out at Yara's production site or at the loading location.	
10.8 Yara shall provide a certificate of analysis of the Products upon request. The certificate shall serve as proof of quality and acceptance unless otherwise stated.	
10.9 Subject to Yara's prior written approval, the Customer may be present or represented at the loading location.	
10.10 Yara will only accept sampling and testing conducted by the Client if they are performed by an ISO-certified research laboratory.	
10.11 A full quantity shall be deemed delivered if there is no deviation greater than 1% for packaged/bagged products and 10% for bulk/unbagged products.	
10.12 Weights and quantities shall be determined using Yara's weighing systems. The basis for invoicing shall be the quantities specified in the bill of lading, delivery note, or other relevant document.	

10.13 For packaged/bagged Products, the net weight shall be used, which will be calculated as the weight of the Products minus the packaging.



10.14 The weights and quantities of the Products indicated by Yara shall be considered proof of quantity and shall be deemed accepted by the Client, unless otherwise stated.



10.15 Any deficit or surplus within the tolerance levels shall not entitle the Client to reject the delivery. Adjustments will be made by means of a credit note, in accordance with applicable law.



10.16 The Client shall not reuse the packaging of the products supplied by Yara. The Client is solely responsible for the final disposal of the packaging in accordance with national or provincial environmental regulations, unless otherwise required by specific legislation.



Clause 11 "Price, Payment, Costs and Credit" is replaced by the following:



## 11. Prices, Payment, Costs and Credit

11.1 If a price has not been agreed upon prior to delivery, the applicable price shall be the one stated in Yara's price list in force at the time of delivery.



To the extent permitted by law, payment by credit card may incur an additional fixed charge depending on the amount paid.

11.2 Yara may increase the price of the Products and will notify the Client immediately, due to:



i) Changes in taxes, duties, or other governmental charges;



ii) The Client's request to change the delivery date, quantities, type of Products ordered, or their specifications;



iii) When, in the period between Yara's order confirmation and the delivery of the Products to the Client, there is an increase of more than 10% in the prices of materials, energy, labor costs, transportation costs, or products supplied to Yara by third parties.



In the event of a price increase greater than 10%, the Customer may cancel the affected orders within 5 business days of receiving the notice. Failure to cancel shall be deemed acceptance of the new price and a waiver of any claim.

11.3 The Supplier may also invoice the Client for the increase or adjustment in the price of the Products provided that delivery has not taken place due to a reason attributable to the Client or due to force majeure in accordance with the provisions of Sections 25.1, 25.2, 25.3, 25.4, 25.5, and 25.6.

11.4 Yara may invoice the Products to the Client upon confirmation of the order or at any time thereafter. Unless otherwise agreed in the invoice, the Client shall pay the total invoice amount immediately and in available funds to the account number specified by Yara upon receipt.



- i) Outstanding payments shall be deemed due upon the expiration of the term of the Agreement.
- ii) The Client may not reject invoices or delay payment due to non-material errors.
- iii) If there is any complaint regarding the invoice, it must be notified within 5 business days from its receipt; otherwise, the invoice shall be deemed accepted, and the Client shall waive any right to claim.

11.5 For payments made through Yara's collection accounts, bank transfers, or electronic checks, the Client shall submit the corresponding payment receipts and tax withholding certificates (if applicable) within 5 business days from the date of the deposit or transfer. The payment shall be deemed completed upon receipt of the aforementioned documents.



Otherwise, if the payment is not made, the funds will be returned to the banking institution. Yara may suspend, block, or withhold new product orders from the Client, as well as impose the corresponding charges and interest.

11.6 Yara's Product prices do not include VAT, excise duties, or any other taxes or tariffs. These shall be borne by the Client.

- % The Client shall pay Yara the VAT in addition to the Product price, unless a VAT exemption, 0% VAT rate, or reverse charge applies under the law.
- % At the Client's request, Yara will process the VAT exemption, 0% rate, or reverse charge. The Client shall provide the necessary information within a maximum period of 3 weeks from the invoice date of the delivery. Such information must be sufficient to justify the VAT exemption, 0% VAT rate, or reverse charge in accordance with applicable law.
- % If the Client fails to provide the required information on time, Yara may cancel the invoice and issue a new one including VAT.
- % If additional VAT is incurred due to the Client's failure to provide information to Yara in a timely manner, or due to fraud, loss, or misappropriation related to the Products or the information, the Client shall indemnify Yara for any VAT-related Damages, including interest, penalties, and costs.
- % The Client shall inform Yara of any situations in which Yara must contact the tax or customs authorities to resolve and support audits and disputes.



11.7. If the Client fails to pay the amounts due on the agreed date, it shall cover the collection costs and interest on the amount owed at the lower of the following two rates:



i) At 2% per month; or



ii) At the maximum rate permitted by law.



Interest shall accrue on a daily basis from the due date until the date of full payment.



Yara may add amounts after the due date or offset them against any refunds, discounts, or bonuses owed to the Customer.



Yara may apply payments received as follows.



i) To the reasonable costs and expenses that must be paid



ii) To the interest accrued on overdue amounts



iii) To the amounts due under any invoice.

11.8 If the Customer fails to pay the amounts due or there is an adverse change in its financial condition that suggests a likely breach of obligations, Yara may:



i) Suspend pending deliveries, whether already dispatched or in transit;



ii) Require a guarantee or advance payment for any delivery until the Customer's payment or creditworthiness is satisfactorily demonstrated.

11.9 The Customer shall pay the amounts due without any deduction or withholding. The Customer shall not be entitled to assert any credits, set-offs, discounts, or counterclaims to justify withholdings. Yara may offset any amounts it owes to the Customer to ensure the fulfillment of obligations.

11.10 The Customer shall bear:



The expenses, costs, and charges incurred in fulfilling its obligations;



Taxes,



Withholding taxes, levies, duties,



Fees and other charges applicable to the purchase, loading, unloading, or importation of the Products.



In addition to the clauses amended and replaced by this Annex, the following clauses shall also apply to sales transactions occurring in Colombia:

## 1. Deposit

1.1. Unless otherwise stipulated in writing, the Client declares and accepts that the purchased products which have not been collected directly by the Client or by the carrier, agency, or person responsible for transportation at the time of the perfection of the sale—which occurs upon issuance of the invoice indicating the purchased goods and agreed price—shall be deemed delivered to Yara as a free-of-charge deposit for a maximum term of twenty (20) calendar days ("Free Deposit Agreement").

1.2. Under the Free Deposit Agreement, the Supplier undertakes to preserve and safeguard the products owned by the Client and to make them available to the Client when requested. In any case, any damage or loss not attributable to the Supplier shall be borne by the Client, given that the product becomes the property of the Client from the moment the invoice is issued.

1.3. In the event of damage or loss attributable to the Supplier, Yara shall only be liable for damages that are effectively proven and direct, and its liability shall be limited to the price of the Products. The Supplier shall not be liable for damages or losses in the event of force majeure or unforeseeable circumstances.



1.4. Any expenses related to the preservation of the Products, including but not limited to transportation costs in the execution of the Free Deposit Agreement or special packaging, shall be borne by the Client. The Supplier shall inform the Client of the amount of the expense incurred and shall issue the corresponding sales invoice or request the third party providing the respective service to invoice the Client directly.

1.5. Once the period of twenty (20) calendar days from the date of issuance of the invoice for the sale of the Products has elapsed, the Supplier will charge a daily fee for the deposit of the Client's products as warehousing and storage costs. Yara will issue an invoice to the Client for this concept, which must be paid before the due date.