

PURCHASE ORDER TERMS & CONDITIONS

The terms and conditions contained herein (collectively, the "Terms") are included in, and form an essential part of, each order (an "Order") issued by Samuel, Son & Co. (USA) Inc. dba Sierra Aluminum ("Sierra") for the purchase of goods, materials, equipment, software, and related items (collectively, the "Goods") or services (the "Services") from the seller or supplier identified in the Order (the "Supplier"). The Order may be in the form of a purchase order, acceptance of Supplier's quotation, statement of work, or other written agreement between Sierra and Supplier. Unless, and only to the extent that, Sierra expressly agrees in writing to a variation of these Terms, Supplier, by accepting or fulfilling all or any part of an Order, conclusively and without qualification agrees to these Terms without variation. No other terms shall apply to any Order, and no agreement or understanding adding to or modifying these Terms, whether included in Supplier's quotation or any other Supplier document, shall be binding on Sierra unless expressly agreed to in writing by Sierra.

1. ACCEPTANCE OF PURCHASE ORDER

Supplier shall acknowledge receipt and acceptance of Sierra's Order within three (3) business days after the Order issuance date. If Supplier fails to provide such acknowledgment within that period, the Order shall be deemed accepted by Supplier.

2. SCOPE OF SUPPLY

These Terms and Conditions govern the sale, design, manufacture, supply, installation, commissioning, and related services for equipment, materials, software, and services provided by the Supplier to Sierra.

3. PRICING

Unless otherwise agreed in writing, prices apply to Goods packed in accordance with applicable industry standards and delivered DAP to Sierra's designated Fontana/Riverside, California facility. Prices are exclusive of VAT, sales tax, use tax, duties, and similar governmental charges, unless otherwise stated in the Order. Any additional charges or expenses must be expressly approved in writing by Sierra before they are incurred. Prices are stated in U.S. dollars unless otherwise agreed in writing by the parties.

4. PAYMENT TERMS

Supplier shall submit invoices to Sierra no later than the date of shipment and shall provide the original bill of lading promptly after issuance by the shipping agent. An invoice shall not be complete, and payment shall not be due, unless the invoice clearly states the applicable Order number, DAP delivery point, Goods or Services provided, and all applicable cash discount and payment terms. Unless otherwise stated in the Order, Sierra's standard payment terms are net ninety (90) days from Sierra's receipt of conforming Goods or acceptance of Services.

5. FORM OF PAYMENT

Sierra shall pay invoices by check or wire transfer. No other method of payment, including C.O.D., shall be acceptable to Sierra without Sierra's prior written agreement.

6. DELIVERY AND SCHEDULE

Supplier shall promptly confirm, in writing, receipt and acceptance of an Order and shall specify the applicable delivery date. Time is of the essence with respect to Supplier's delivery and performance obligations. Sierra may cancel the Order if a material delay is solely attributable to Supplier, is not caused by a Force Majeure Event, and exceeds ninety (90) days beyond the agreed delivery date, provided Sierra has given Supplier prior written notice of such delay and a reasonable fifteen (15) day cure period.

Once the Product is ready for delivery, Supplier shall notify Sierra so that delivery may take place.

Sierra may return to Supplier any Goods shipped before the specified delivery date or defer payment for early deliveries until the specified delivery date. Unless otherwise stated in the Order, delivery terms shall mean delivery to Sierra's designated location.

7. LIQUIDATED DAMAGES

If Supplier fails to deliver Goods or complete Services on time due to causes attributable to Supplier, Supplier shall pay Sierra liquidated damages equal to five percent (5%) of the applicable Order net amount for each day of delay, commencing on the fifteenth (15th) day after the agreed delivery or completion date. The parties agree that these liquidated damages represent a reasonable pre-estimate of harm resulting from delay and are intended as compensation, not as a penalty. Payment of liquidated damages shall be Sierra's sole and exclusive remedy for delay only until the delay exceeds thirty (30) days after the two-week grace period, after which Sierra may, at its option, terminate the Order and exercise any rights or remedies available at law, in equity, or under these Terms. If the parties mutually agree in writing to changes affecting delivery or completion, this clause shall apply to the most recent agreed delivery or completion date.

8. PACKAGING AND SHIPPING

Goods shall be properly packaged, labeled and accompanied by packing slips.

Sierra's count shall be conclusive for all shipments not accompanied by a packing slip. Sierra may reject and return, at Supplier's expense, any Goods shipped in excess of the quantities specified in the Order. Unless Sierra agrees in writing, prices for Goods or Services not specified in an Order shall be the prices applicable to Sierra's most recent preceding Order for a comparable quantity or, if no such Order exists, Supplier's most recent quotation for a comparable quantity.

No charge shall be made to Sierra for boxing or packaging, or for materials used therein, without Sierra's prior written agreement, in which case Supplier shall add such agreed to charges as a separate item in Supplier's invoice and attach supporting data.

PROTECTION OF MACHINERY. All finished surfaces of machinery shall be coated to prevent rusting, and all unfinished surfaces shall receive a final coat of paint. All units shall be provided with standard protective coatings and/or coverings to guard against damage during normal shipment and handling. All units and parts shall be clearly marked and identified by manufacturing Order.

9. EXPORT/IMPORT

Supplier shall furnish all export, import, customs, origin, classification, and other trade documentation within Supplier's possession or control that is required for shipment, customs clearance, release, drawback, or Sierra's compliance with applicable law. Supplier shall be responsible for any additional duties, penalties, delays, or costs to the extent caused by Supplier's inaccurate documentation, gross negligence, willful misconduct, or failure to comply with applicable trade laws. Unless otherwise agreed in writing, Sierra remains responsible for import clearance as importer of record.

Supplier shall comply with all applicable domestic and international trade laws and regulations, including import controls, export controls, trade sanctions, embargoes, restricted party rules, and anti-boycott laws imposed by U.S., Canadian, or other applicable authorities. Supplier shall not engage in any transaction involving any person, entity, governmental agency, or body that is subject to sanctions or restrictions administered by the U.S. Department of the Treasury's Office of Foreign Assets Control, the U.S. Department of State, Global Affairs Canada, or any other applicable sanctions authority, including under the Special Economic Measures Act, the United Nations Act, or other applicable U.S. or Canadian trade laws.

10. INSPECTION AND ACCEPTANCE

Sierra may inspect, test, reject, and return any nonconforming Goods at Supplier's expense.

Goods rejected by Sierra shall be returned to Supplier and shall not be replaced without Sierra's prior written consent. Sierra's inspection, testing, acceptance, failure to inspect, or payment shall not relieve Supplier of any liability or warranty obligation, including any obligation relating to nonconformance with Specifications or quality requirements. If Sierra identifies nonconforming Goods or Services, Sierra may provide written notice describing the nonconformance and may require Supplier to promptly correct, replace, or otherwise cure the nonconformance within a commercially reasonable period specified by Sierra.

11. QUALITY REQUIREMENTS

Supplier shall comply with all Specifications and quality requirements provided or approved by Sierra, maintain quality control records relating to fit, form, function, testing, inspection, and performance, and promptly notify Sierra in writing of any actual or potential material deviation from the Specifications or quality requirements.

12. WARRANTY

Supplier expressly represents and warrants that all Goods and Services included in an Order shall satisfy each of the following requirements: (i) be free of any encumbrance; (ii) conform to the Specifications; (iii) be merchantable, of good workmanship and material, fit for use, and free from defects; (iv) be free of every Conflict Mineral, as defined in §1502 of the **Dodd-Frank Wall Street Reform and Consumer Protection Act** and the regulations thereunder, as amended from time to time; (v) comply with all applicable laws, including laws and regulations relating to health and safety, packaging, and labeling; and (vi) be performed by skilled and qualified personnel. These warranties are in addition to all other warranties specified in these Terms, provided by Supplier, or implied by law. In the event of any ambiguity or discrepancy in the Specifications, Supplier shall consult Sierra before proceeding, and Sierra's written interpretation shall be final.

Supplier's warranty applies to all Goods and Services supplied under an Order, including components, parts, materials, equipment, software, workmanship, and Services provided by Supplier or its subcontractors. Supplier shall assign to Sierra, to the extent assignable, any manufacturer warranties relating to equipment or parts not manufactured by Supplier or its affiliates.

Supplier's warranty shall remain in effect for twenty-four (24) months after Sierra's inspection and acceptance of the Goods or Services following DAP delivery, unless a longer period is stated in the Order or required by applicable law. During the warranty period, Supplier shall, at no additional cost to Sierra and including freight, promptly repair, replace, reperform, or otherwise correct any Goods or Services with defects in design, manufacture, materials, workmanship,

installation, commissioning, or performance that make them unsuitable for their intended use or nonconforming with the Specifications.

13. CHANGE CONTROL

If Sierra requests a change before acceptance of the Goods or Services, Sierra shall provide written notice to Supplier describing the proposed change. Supplier shall promptly provide a written quote identifying any proposed adjustment to price, delivery schedule, technical requirements, and scope of supply. No change shall be effective unless agreed in writing by both parties.

Any change to price, delivery schedule, technical specifications, or scope of supply shall be subject to the parties' prior mutual written agreement, including agreement on any related price adjustment, schedule impact, and technical feasibility.

14. INTELLECTUAL PROPERTY

Supplier represents and warrants that the Goods, Services, deliverables, and Sierra's use thereof do not and will not infringe, misappropriate, or otherwise violate any patent, copyright, trade secret, trademark, or other intellectual property right of any third party. Supplier shall defend, indemnify, and hold harmless Sierra and its officers, directors, employees, subsidiaries, parents, affiliates, customers, successors, and permitted assigns from and against all claims, liabilities, losses, damages, obligations, settlement amounts, costs, and expenses, including reasonable legal fees, arising out of or relating to any alleged or actual infringement, misappropriation, or violation of intellectual property rights by the Goods, Services, or deliverables.

If the Goods, Services, or deliverables are provided or designed in accordance with Specifications furnished or originated by Sierra, all data, reports, know-how, drawings, photographs, written materials, physical or intellectual property, and other materials prepared or produced in connection therewith (collectively, "Deliverables") shall be deemed works made for hire for Sierra to the maximum extent permitted by law, and all right, title, and interest in and to such Deliverables shall vest in Sierra. To the extent any Deliverables are not works made for hire, Supplier hereby assigns to Sierra all right, title, and interest in and to such Deliverables. Supplier shall not reproduce or disclose Deliverables to any third party without Sierra's prior written consent, and all materials supplied by Sierra shall remain Sierra's property and be returned promptly upon request.

15. TOOLS AND SIERRA PROPERTY

When the amount charged to Sierra for Goods includes Supplier's cost of plates, dies and other tooling (collectively, the "Tools") for the manufacture of the Goods, all Tools will become the property of, and be delivered to Sierra upon its payment for the Goods.

16. CONFIDENTIALITY

Supplier acknowledges that the Order is Sierra's confidential information and Supplier agrees that none of the details contained therein will be disclosed to a third party without Sierra's prior written consent, except as required by law or reasonably required to fulfil the Order. Sierra may enforce this provision by injunction, or any other manner permitted by law.

17. ANTI-CORRUPTION COMPLIANCE

Supplier and each person employed, engaged by, or acting on behalf of Supplier shall comply with Samuel's Supplier Code of Conduct, incorporated by reference as Exhibit A, and all applicable anti-corruption, anti-bribery, sanctions, forced labor, human rights, and business ethics laws and policies applicable to the Order (collectively, the "Compliance Laws"). If Supplier or any person employed, engaged by, or acting on behalf of Supplier breaches Samuel's Supplier Code of Conduct or any Compliance Laws in connection with the Order, Sierra may terminate the Order immediately upon written notice. Without limiting Sierra's termination rights, Supplier shall indemnify and hold harmless Sierra and its officers, directors, employees, subsidiaries, parents, affiliates, customers, successors, and permitted assigns from and against all Losses arising out of or relating to any such breach.

18. AUTHORIZED PURCHASES

Sierra shall not be bound by any Order or agreement with Supplier unless made in writing by an authorized representative of Sierra.

19. NOTICES

Any notice to be given by either party to the other may be given by delivery, facsimile transmission or electronic mail to the intended recipient (i) if intended for Supplier, to Supplier's address last known to Sierra, and (ii) if intended for Sierra, to Sierra's address for Sierra's branch that placed the Order and shall be deemed to have been received by the intended recipient on the first day after the notice is so given.

20. SIERRA RIGHTS NOT EXCLUSIVE

Sierra's rights under these Terms are not exclusive and are in addition to all other rights and remedies available to Sierra.

21. INDEMNIFICATION

Supplier shall indemnify, defend, and hold harmless Sierra and its affiliated entities, and each of their respective officers, directors, employees, third-party representatives, agents, successors, and permitted assigns, from and against any and all expenses, damages, claims, demands, suits, losses, actions, judgments, proceedings, liabilities, penalties, fines, and costs, including reasonable legal fees (collectively, "Losses"), arising out of or relating to: (a) Supplier's breach of these Terms or any Order; (b) any accident, injury, property damage, or death occurring in connection with the Goods or Services; (c) Supplier's failure to comply with applicable laws; (d) any defect, nonconformance, recall, or product liability claim involving the Goods or Services; or (e) any third-party claim arising out of the foregoing.

22. INSURANCE

Supplier will maintain, at its own expense, commercial general liability insurance which also includes product liability coverage and business interruption up to an amount of USD 2,000,000 per occurrence and worker's compensation policy to an amount of USD 2,000,000 per occurrence. Supplier shall provide Sierra with a certificate of insurance, evidencing such coverage and requiring no less than 30 days advance notice to Sierra before any cancellation of such coverage.

23. FORCE MAJEURE

Sierra reserves the right to cancel this order and/or terminate this contract due to a Force Majeure Event. A "Force Majeure Event" means acts of nature, civil commotion, riot, war (declared and undeclared), revolution, or embargoes, strikes, lockouts, labor troubles, inability to procure materials, restrictive governmental laws or regulations or other acts of government (including tariffs, duties or similar trade actions). For greater certainty, Sierra shall have no liability to Supplier in the event of cancellation or termination due to a Force Majeure Event.

24. TERMINATION

INSOLVENCY. Sierra may terminate this Agreement immediately upon written notice if any proceeding is instituted against Supplier seeking to adjudicate Supplier as bankrupt or insolvent; if Supplier makes a general assignment for the benefit of creditors; if a receiver is appointed due to Supplier's insolvency; if Supplier files a petition under any law relating to bankruptcy, insolvency, reorganization, winding up, composition, or readjustment of debts; or if Supplier is unable to pay its debts as they become due. Such termination shall be without prejudice to any other rights or remedies available to Sierra.

TERMINATION FOR FAILURE TO PERFORM. If Supplier fails to perform the Scope of Work in accordance with the Project Schedule, including failure to meet any critical path milestone by more than thirty (30) days; refuses or fails to supply sufficient properly skilled workers, materials, or equipment; fails to make prompt payment to subcontractors or for labor, materials, or equipment; disregards applicable laws, statutes, codes, ordinances, rules, regulations, or orders of any public authority having jurisdiction over the Scope of Work; or otherwise defaults under this Agreement, and fails to cure or commence bona fide cure efforts within five (5) days after receipt of written notice from Sierra, Sierra may exercise any rights or remedies available under this Agreement, at law, or in equity to terminate this Agreement for cause.

25. RISK OF LOSS AND TITLE

Under DAP Terms Title and risk of loss to Goods shall pass to Sierra only upon receipt of the Goods at Fontana/Riverside, California

26. CYBERSECURITY AND DATA PROTECTION

Supplier shall protect any Sierra confidential information; employee personal information and third-party business personal information obtained in the course of performing this Agreement using at least the same degree of cybersecurity protection that Supplier uses to protect its own confidential and employee information. Supplier shall notify Sierra within twenty-four (24) hours after discovering any breach involving Sierra confidential information or employee personal information stored on Supplier's information systems. Supplier shall cooperate with Sierra to fully and accurately account for any such breach and to implement mutually agreed remedial measures.

27. ASSIGNMENT

The order may not be assigned, transferred or subcontracted by Supplier, in whole or in part, without the written approval of Sierra.

28. GOVERNING LAW AND DISPUTE RESOLUTION

The validity, construction, and interpretation of all documents relating to the Order, and rights and duties of Sierra and Supplier, shall be governed by the laws of the State of Delaware, and the state or federal laws of Delaware will be applicable therein. The parties hereby attorn to the exclusive jurisdiction of the Courts of the State of Delaware, provided that that Sierra Aluminum may, at its option, commence proceedings in any jurisdiction where Supplier carries on business or owns any assets.

29. MISCELLANEOUS

The Terms shall survive acceptance of the Goods or Services, and payment, by Sierra. No waiver of any rights or remedies shall be binding on Sierra unless set forth in a written waiver signed by Sierra. No failure or forbearance by

Sierra to enforce any of the Terms or to exercise any right or remedy available to Sierra, and no payment by Sierra shall constitute a waiver by, or affect any right or remedy available to, Sierra, and shall not be deemed a waiver of any future default by Supplier or of any future right or remedy available to Sierra.

30. LANGUAGE

The parties hereto declare that they have requested that these presents and all related documents be drafted in the English language.

Exhibit A



Samuel Son Co.
Supplier Code of Co