

General terms and conditions of Linde AG, Linde Gas Division, for Germany.

1 Conditions applicable for all types of delivery and services

1.1 Scope

1.1.1 Unless agreed otherwise in writing goods and services are provided by Linde solely on the basis of the following General Terms and Conditions („GTC“).

1.1.2 The validity of any Customer general terms and conditions is herewith expressly refuted no matter whether endorsed upon, delivered with or contained in the Customer's acceptance or acknowledgement of this Agreement, purchase order(s), specifications or similar documents and the Customer waives any right it might otherwise have to rely on such terms and conditions.

1.1.3 This document together with any other document agreed by Linde and the Customer constitute the whole and only Agreement between the parties relating to the supply of goods and/or services by Linde to the Customer and supersedes any previous form of GTC supplied by Linde to the Customer.

1.2 Offer / conclusion of Agreement

Offers made by Linde are not binding. Only the written order confirmation by Linde confirms the scope of delivery and performance obligations on the part of Linde.

1.3 Prices / price variation

1.3.1 Unless agreed otherwise in writing all prices and charges are based on the Linde Price List in force at the time of supply and exclude VAT and any other statutory taxes and duties.

1.3.2 Linde is entitled to charge the Customer any new taxes and duties and for any costs which have arisen for Linde on the basis of the implementation of new statutory safety or environmental provisions subsequent to the signing of this Agreement.

1.3.3 Linde may charge for the installation, commissioning or removal of Linde containers and equipment from Customer premises.

1.3.4 Unless quoted as a fixed price for a specific period or agreed otherwise in writing all prices are subject to variation from time to time by Linde.

1.3.5 Linde buys some gases from other suppliers (Factored Gases). Linde may adjust the price of Factored Gases at its discretion if its suppliers change the price that they charge Linde.

1.4 Terms of payment

1.4.1 Payments must be made by the due date shown on the invoice unless the purchase is a cash transaction and the date of receipt of payment by Linde shall be decisive in determining whether the payment has been made on time.

1.4.2 In the event of late payment and irrespective of any further claims Linde is entitled to stop further deliveries to the Customer until all outstanding payments have been received and to charge default interest at the level laid down by law on any amount owing for the period that payment is overdue. If the Customer continues not to pay for goods or services supplied after the provision of suitable reminders Linde reserves the right to terminate the Agreement forthwith at which point any sums due to Linde will become immediately payable along with any accrued interest payments and any costs incurred by Linde in terminating the Agreement and recovering any of its containers and equipment.

1.4.3 The Customer may only offset payments against any money owing from Linde if its claims are undisputed or legally valid. This last sentence does not apply if the Customer is a natural person under the law who concludes the Agreement for a purpose which cannot be assigned to its commercial or independent professional activity („Consumer“).

1.4.4 e-Billing and Direct Debit are Linde's preferred methods of invoicing and receiving payment. Where these are available and Customers opt not to use them Linde reserves the right to make additional charges as detailed in the Linde Price List.

1.4.5 Cheques and bank drafts are only accepted with a view to performance.

1.5 Delivery

1.5.1 Unless agreed otherwise the Delivery shall be ex. Works no matter whether from an outlet belonging to Linde or one of Linde's distribution partners and risk passes to the Customer when the goods are handed over to the carrier.

1.5.2 When the goods are collected by the Customer or the Customer's agent the sole responsibility for loading and unloading in a way that is operationally safe and secure for conveyance and in full compliance with all relevant legisla-

tion will rest with the Customer. Linde may on occasion provide assistance beyond its contractual and statutory obligations but in doing so does not undertake any additional responsibility and the Customer or his agent holds Linde free from any claims made against Linde to this extent.

1.5.3 Unless confirmed by Linde in writing all delivery dates are provided for planning purposes only and are not binding.

1.5.4 If delivery planning is carried out via remote data transmission or by Linde scheduled delivery the Customer must inform Linde at the earliest opportunity about any planned future events that could change the normal delivery quantities or patterns (for example, additional shifts, factory holidays, etc.).

1.5.5 Where Linde carries out automatic delivery of products based on signals from a Linde telemetry system, the Customer is responsible for ensuring that any power supply and any telephone service to the Linde telemetry system is operational and in the event of failure of this system for whatever reason is responsible for stock monitoring and placing orders for delivery of products.

1.5.6 The start of the delivery period given by Linde assumes that all technical questions have been clarified. Compliance with the delivery date furthermore assumes that all of the Customer's obligations have been met. Linde is entitled to make partial deliveries and is also entitled to have another company meet its delivery obligation.

1.5.7 Subject to the following clause 1.5.8 Linde's delivery / collection note shall be conclusive evidence of delivery / collection and the quantity of the goods supplied / collected.

1.5.8 Linde shall not be responsible for any shortage, loss, damage or discrepancy in goods unless notified to Linde in writing within 5 working days of receipt of the goods by the Customer. This exclusion of liability shall not apply if the Customer proves that it was not reasonably possible to notify Linde within this time period and that such notification was given as soon as was practicable and in any event within 5 working days after the Customer became aware or could reasonably be expected to have become aware of the claim. If acceptance tests for goods are provided in the Agreement this clause 1.5.8 shall not apply to such goods and the Customer will be deemed to have accepted such goods upon successful completion of the acceptance tests.

1.5.9 Where any shortage, loss, damage or discrepancy in goods is notified to Linde in accordance with clause 1.5.8 Linde shall at its option rectify the shortage, loss, damage or discrepancy in the goods free of charge or refund or forego an appropriate proportion of the price for the goods.

1.5.10 If full delivery cannot be made due to the Customer's act or omission, such goods shall be deemed to have been delivered and Linde may charge for abortive journeys or part deliveries and for storage of goods until delivered.

1.5.11 If full collection cannot be made due to the Customer's act or omission Linde may charge for abortive journeys or part collection.

1.6 Warranty rights

1.6.1 Linde shall provide goods of standard commercial quality. Any warranty claims shall lapse 12 months from the transfer of risk except in the case where the Customer is the Consumer in which case claims shall lapse after 24 months. If gases supplied in a defect-free state that normally only exhibit stability for a period of time which is less than the limitation period for warranty rights Linde shall provide a guarantee only for the normal period of the stability of the gas.

1.6.2 If the above provisions of this section 1.6 restrict the statutory warranty rights they shall not be applied if Linde has maliciously concealed the defect or has given a guarantee for the properties of the item.

1.6.3 The Customer shall only have a right of recourse against Linde under Clause 478 of the German Civil Code if the Customer has not admitted contractually to his buyer any warranty rights above and beyond the statutory warranty rights.

1.6.4 The Customer's right to make claims for compensation resulting from defects in the purchased items is subject to the restrictions in section 1.7.

1.6.5 Linde Containers and equipment will comply with any technical specifications provided by Linde and applicable legal and statutory requirements.

1.6.6 Linde does not warrant that the delivered goods are suitable for the Customer's intended use or process.

1.7 Claims for compensation

1.7.1 Linde's liability is as set out in this clause 1.7 and where the Agreement includes the inspection and maintenance of Customer owned equipment and/

or the sale of equipment by Linde, the applicable Conditions. Save as set out in this clause 1.7, Linde shall have no liability (whether in Agreement, tort, misrepresentation or otherwise) for any other loss or damage including (without limitation) loss of or damage to revenue, profits, savings, use, agreements, goodwill or business and any consequential or indirect loss or damage. Nothing in the Agreement shall however be deemed to limit or exclude Linde's liability for fraud or fraudulent misrepresentation.

1.7.2 Linde accepts unlimited liability for death or personal injury to the extent that it results from Linde's negligence.

1.7.3 Linde accepts liability for physical damage to property to the extent that it results from breach of Agreement or Linde's negligence in connection with the performance of the Agreement subject to a limit of Euro 250,000 for each single event or series of connected or similar events. Any other losses flowing from physical damage to property shall be limited pursuant to sub-clause 1.7.4.

1.7.4 Linde accepts liability, to the extent that it results from breach of Agreement or Linde's negligence in connection with the performance of the Agreement, for losses, costs, expenses or damage (in addition to and independent of Linde's liability under clause 1.7.3):

(i) caused by Linde supplying any defective gas, up to a limit of Euro 5,000 for any one incident, or if greater, 25% of Linde's anticipated monthly revenue generated under this Agreement at that time, for any one incident;

(ii) arising from delay or failure by Linde in delivery of any gas up to a limit of an amount equal to Linde's price for the gas that Linde has failed to deliver or if greater, 25% of Linde's anticipated monthly revenue generated under this Agreement at that time, for any one incident; or

(iii) resulting from the provision of technical advice or training by Linde in return for a specific fee, up to a limit of the amount of the fee received for such advice or training.

1.7.5 The above provisions do not imply any change in the burden of proof to the detriment of Linde.

1.8 Force Majeure

1.8.1 All events attributable to force Majeure for example but not limited to war, civil unrest, natural disasters, orders from higher authority, strikes, lockouts, disruptions in the supply of energy and raw materials, unusual traffic and road conditions, damage to machines not caused by a lack of proper maintenance, late delivery or failure to deliver on the part of upstream suppliers and any other events and operating problems for which no blame can be ascribed to Linde shall release Linde from its contractual obligations for as long as such events last and for the scope of their effect.

1.8.2 The provisions of clause 1.8.1 also apply if the above circumstances occur at the premises of subcontractors.

1.8.3 Where one or more force Majeure events have occurred during the term of the Agreement Linde shall be entitled to extend the term of the Agreement for a period equal to the cumulative number of days during which force Majeure occurred during the original term of the Agreement.

1.8.4 If Linde is not able to supply the Customer with product from its normal source of supply due to a force Majeure event Linde has the right to supply the product to the Customer from another source and charge all reasonable extra costs thereof unless the Customer notifies Linde in writing that he does not need the product during the period of force Majeure.

1.8.5 If Linde is unable to supply product the Customer may use Linde bulk storage containers for handling equivalent gas obtained from another source until Linde can resume supply provided that the Customer notifies Linde in advance. Linde shall have no liability whatever in relation to any such supply and the Customer shall indemnify Linde against all claims, costs, expenses or liabilities resulting from such supply.

1.9 Retention of ownership

1.9.1 The delivered goods shall remain the property of Linde until full payment of all liabilities arising from the business relationship irrespective of the legal reason for this has been received. If the Customer violates the Agreement and especially if he defaults on payment Linde is entitled to set an appropriate deadline and to take back the goods if this expires without result. If Linde takes back the goods this is not regarded as withdrawal from the Agreement unless the Customer is the Consumer.

1.9.2 The Customer is not allowed to pledge the goods in which ownership is retained or to offer them as security.

1.9.3 In the event of any attachment, confiscation or any other impairment by third parties of goods supplied by Linde with retention of ownership or any systems or objects provided by Linde to the Customer on a rental basis Linde must be informed immediately so that it can take action under Clause 771 of the Civil Process Order (ZPO). If the third party is unable to reimburse Linde for the court

and out-of-court costs of an action under Clause 771 ZPO, the Customer shall be liable for the loss suffered by Linde.

1.9.4 Linde retains all intellectual property rights in its drawings, specifications, data and all other information and documents prepared by Linde for the Customer in whatever medium.

1.10 Supply of other gas products

If during the course of the Agreement the Customer wishes to replace the gases to be delivered under the Agreement by other gases, gas mixtures or other forms of supply, Linde will as far as is possible and reasonable, undertake to supply the Customer with these gases, gas mixtures or other forms of supply at the relevant market prices.

1.11 Regulations / safety provisions / technical advice and training

1.11.1 When the gases are delivered, the Customer must comply with all of the regulations relating to the handling of gases, especially the provisions relating to health and safety at work and accident prevention, the provisions of food and drugs legislation including the corresponding implementation provisions and conforming to technical standards. The Delivery points shall keep corresponding information material at hand.

1.11.2 Linde will maintain Linde Containers and equipment in accordance with Linde procedures and current safety requirements. If this requires interruption of supply this will be by arrangement with the Customer whenever possible. If the Customer causes undue delay to Linde's maintenance service, Linde may charge for its time spent and for travelling time and other expenses incurred.

1.11.3 Technical advice or training supplied to the Customer by Linde shall be prepared or delivered in good faith, in the context of the law in force as at the date of its preparation and on the basis of the matters and information disclosed by the Customer to Linde. Linde accepts no responsibility for subsequent changes in law which may affect the conclusions of and / or recommendations in technical advice or training or for any loss or damage incurred or suffered by the Customer arising out of a failure by the Customer to disclose facts or circumstances necessary for the preparation of technical advice or training.

1.11.4 In the event that Linde considers that the Delivery of goods or services to the Customer would be unsafe then Linde may suspend its obligation to deliver goods or services under this Agreement until the Customer rectifies the safety issue.

1.12 Batch traceability

If the customer does not use the gases himself, he undertakes, for gases which are covered by compulsory batch traceability under the law (such as medical gases or food gases, for example), to document the use of the gases with the complete batch number per cylinder (container), to keep the proofs of use with the complete batch number per cylinder (container) and to give these immediately to Linde when asked to do so.

1.13 Used electrical appliances

The Customer is responsible for properly disposing of purchased electrical appliances at the end of their working life at his own expense and in accordance with the provisions of the law. He shall release Linde from the obligation under Clause 10 Para. 2 of the Electrical Goods Act (ElektroG, manufacturer's obligation to take back goods) and any claims by third parties associated with this.

1.14 E-commerce

1.14.1 If the Customer purchases products and services from Linde through any Linde website or other e-commerce process, then the following conditions also apply:

1.14.2 The Customer will ensure that he safeguards his password and agrees that he will be bound by purchases made by any person using his password.

1.14.3 Unless the Customer advises Linde otherwise, on each occasion when the Customer places an order, he is instructing Linde to process that order (including payment for that order) in accordance with the details which the Customer has registered with Linde most recently.

1.14.4 Linde and its suppliers have endeavoured to ensure that all sites and access points are secure. Linde accepts no liability for any misuse of information transmitted to or from these sites and / or access points by a party who is not a Linde employee. The Customer consents to the use of cookies by Linde through the website of the Customer and other e-commerce processes.

1.15 Data protection

1.15.1 Data protection legislation places obligations on users of personal data and lays down principles for its use. One principle states that personal data has to be processed fairly and lawfully. This means that the Customer is entitled to

know how Linde intends to use any personal data that he provides. Personal data is any information that relates to a living individual who can be identified from that information.

1.15.2 Linde will use the personal data that the Customer provides in the following ways:

(i) to provide the agreed goods and services and for invoicing, account maintenance, record-keeping, statistical analysis and internal reporting and research purposes. This may involve disclosing the personal data to Linde's data processors and other companies within the Linde group of companies that are named on the Linde internet site;

(ii) to obtain credit reference checks and for debt collection and fraud prevention purposes. This may involve disclosing personal data to licensed credit reference agencies, debt collection agencies and lawyers. The credit reference agencies will maintain a record of the personal data supplied by Linde. This may be used by lenders to make decisions on future applications for credit; and

(iii) occasionally, to inform the Customer about other goods and services which Linde thinks that the Customer may be interested in.

1.15.3 Linde will also provide personal data to any Government Department, public body or other third party where it believes in good faith that the law requires this or in the interests of public health and safety or in the event of an emergency. In addition, Linde will provide personal data to third parties if authorised by the Customer to do so.

1.15.4 Linde (or reputable organisations selected by Linde) may monitor and / or record telephone conversations to or from the Customer in order to offer the Customer additional security, resolve complaints, improve Linde's service standards and for staff training purposes.

1.15.5 Occasionally, where Linde is supplying medical goods and services, Linde may ask the Customer to provide sensitive personal data relating to his physical condition. If so, we will ask for your explicit consent to allow Linde to process this data and treat it in the strictest confidence.

1.16 Confidentiality

The contractual parties shall be obliged to maintain silence as regards the content of this Agreement and all commercial and technical details related thereto and to refrain from disclosing information of this nature to third parties.

1.17 Prohibition of transfer / legal successor

1.17.1 The Customer is not entitled to transfer or assign to third parties any rights or liabilities arising from the contractual relationship.

1.17.2 The rights and obligations arising from the contractual relationship shall pass to the legal successors of the contract parties in each case. The Customer is obliged to inform Linde voluntarily of any changes, especially changes in the legal form or name of the company.

1.18 Invalidity

If any provision of this Agreement or any provision included in it later is or becomes null or invalid in whole or in part or if there is any omission in this Agreement this shall not affect the validity of the other provisions and the parties will meet to agree a valid replacement provision that is similar in meaning and effect.

1.19 Legal venue / applicable law

1.19.1 The legal venue shall be Munich or the Customer's registered address, as Linde chooses, if the Customer is a registered trade, a legal entity under public law or a special asset under public law.

1.19.2 The law of the Federal Republic of Germany shall apply, excluding the United Nations Agreement on Agreements covering the international sale of goods (UN Purchase Law).

2 Special regulations for the provision of containers, trailers and pallets

2.1 Payment of rental

2.1.1 Containers, trailers and pallets which Linde hands over to the Customer are rented and not sold and are handed over to the Customer only for the purpose of supplying gas provided by Linde. Any other use is strictly forbidden for safety reasons in particular. Subject to clause 2.1.2 they may not be passed on to third parties or refilled other than by Linde. The Customer's signature on the delivery note is also an acknowledgement of the conclusion of the lease Agreement for the containers, trailers and pallets.

2.1.2 If by arrangement with the Customer, gas, Linde containers, equipment or services are supplied to any person who is not a party to this Agreement, the Customer shall procure that such person agrees to be bound by the terms of this Agreement as though a party to this Agreement. The Customer shall indemnify and hold harmless Linde against any consequences (including any claim made by

such person which he could not make if a party to this Agreement) of the Customer failing to do so or of such person not fulfilling the obligations applicable to it under this Agreement.

2.1.3 The rental charges are based on the rates valid at the time which are shown in the notices displayed at the Linde Delivery points. The Customer must return the containers, trailers and pallets provided for rental to the Linde Delivery point during normal opening hours at his own expense and risk. Containers, trailers and pallets which the Customer keeps for longer than 3 months will be subject to a long-term rental charge in addition.

2.1.4 The only way in which the Customer can provide proof of return is through the presentation of a written receipt which will be provided by Linde or its agent when they are returned. Returned containers and pallets will only be credited to the account of the Customer who obtained the containers and pallets. This also applies if they are returned via third parties.

2.1.5 The Customer must check that the stock of containers, trailers and pallets shown on Linde's rental calculation / container account statement is correct. Any objections must be submitted to Linde in writing within 14 days of the receipt of Linde's calculation / container account statement otherwise the stock levels shown will be deemed to have been accepted by the Customer. The calculation / container account statement has the effect of a balance confirmation and Linde hereby draws the Customer's attention to the effect of this time deadline.

2.1.6 The Customer has no right of retention to the containers, trailers and pallets.

2.2 Loss / damage / liability / soiling

2.2.1 The Customer is liable in the event of loss of or any damage to the containers, trailers and pallets handed over to him above and beyond normal wear and tear. If the containers, trailers and pallets are lost, destroyed or irreparably damaged or in the event of damage for which the likely repair costs would exceed the replacement costs Linde is entitled to charge the Customer.

2.2.2 Where containers and trailers are fitted with residual pressure devices they must be returned with residual pressure and failure to observe this will result in a safety compliance charge being applied to recover Linde's costs of ensuring that the container is safe to refill. Any residual gas left in returned containers, trailers and pallets will not be credited back to the Customer. The Customer is liable for all costs caused by the removal of or damage to labels and markings.

2.2.3 The following charges apply for the replacement of containers and pallets:

Technical, medical and food gases	EUR	385.00 (ex VAT)	per cylinder
Propane	EUR	110.00 (ex VAT)	per cylinder
Pallets	EUR	650.00 (ex VAT)	per pallet
Dry ice boxes	EUR	3,300.00 (ex VAT)	per box

Charges are valid from February, 1st 2011, charges are subject to changes.

2.3 Security Deposits

2.3.1 Linde is entitled to demand interest-bearing security deposits at its discretion prior to the rental of containers, trailers and pallets at the rates shown in the notices displayed at the Delivery points, if

a) such a security deposit – especially for a new Customer – is concluded with the Agreement,

b) the Customer is in default of payment of the rental charges for a minimum of two months,

c) the Customer after cancellation of the Agreement by Linde does not return back containers, trailers and pallets,

d) the Customer violated in other ways any essential contractual obligations.

Any security deposits will be repaid net of any charges detailed in clause 2.2 above after the containers, trailers and pallets have been returned to the Linde Delivery point.

2.4 Safety

If containers, trailers and pallets appear to be faulty they must not be used. Linde must be informed immediately of the nature of the apparent fault and they must be returned to the Delivery point as soon as possible if safe to do so.

2.5 Customer-owned containers

2.5.1 Customer-owned containers received at the Linde Delivery points will be filled in accordance with the Customer order. If Linde is obliged under the provisions of the law to carry out ZÜS (authorized inspection body) acceptance tests or other tests or work on the containers or to make changes or to scrap the container the Customer is obliged to reimburse Linde for the costs thereof without any corresponding instructions.

2.5.2 The filling order comes into force when the empty goods delivery note is signed by the Customer. Linde is entitled to charge for its services when the filling order has been fulfilled.

3 Special regulations for bulk deliveries by tanker and provision of a storage facility

3.1 Delivery

3.1.1 Bulk deliveries may be made against individual Customer orders or by Linde scheduled delivery, in which case the Delivery will be determined with regard to the Customer's average consumption based on historical data held by Linde and the Customer's storage capacity. Deliveries will be made on the basis of Linde's route plan. The Customer shall ensure that the storage tank and fenced compound is free from all obstructions and that deliveries can be made without impedance at all times with a maximum sized delivery vehicle / tanker. Where this is not possible an access charge will be payable.

3.1.2 The Delivery shall take place at the Customer's site and the risk in bulk product passes to the Customer upon delivery when the product is at the filling flange of the storage vessel.

3.2 Determining the delivery volume

The delivered amount is determined using calibrated mass flow meters fitted to the delivery vehicle / tanker. Alternatively delivered amounts can be determined by weighing the delivery vehicle immediately before and after the Delivery on a calibrated Linde, Customer or public weighing device for which service an additional charge will be made.

3.3 Storage Tank

3.3.1 If required Linde will provide the Customer with a storage vessel for use with the Linde supplied gases complete with the appropriate pressure raising and vaporising coils as necessary hereafter referred to as the Storage Tank. The Storage Tank will be sized with regard to the Customer's estimated monthly volume and maximum flowrate requirements.

3.3.2 Linde will arrange for the installation of and / or removal of the Storage Tank and for repairs, maintenance and acceptance tests as required.

3.3.3 The Customer will pay all costs for the installation and / or removal of the Storage Tank and for the provision of any services required for its operation along with that of any associated equipment. The Customer will provide a safe location for the erection of the Storage Tank complete with foundations meeting Linde's design requirements and suitable hard standing along with safe and adequate access for the Linde delivery vehicle / tanker to the hard standing. The Customer is responsible for obtaining the necessary official approvals for the erection and operation of the Storage Tank. Linde will assist with details of the relevant specifications for Storage Tank location and foundations as appropriate.

3.3.4 The Customer is the operator of the Storage Tank. Linde will provide initial training in the safe operation of the Storage Tank for the Customer's operating staff. Additional training will be made available at the Customer's request and will be chargeable. The Customer will operate the Storage Tank in accordance with Linde's instructions with the necessary care and comply with the relevant accident prevention regulations as currently valid. The Customer shall operate the Storage Tank at his own risk and be liable for all damage caused including that resulting from fire and explosion.

3.3.5 If any part of the Storage Tank is temporarily not working because of the need for repair or maintenance work the Customer may not claim compensation.

3.3.6 Any damage, faults and repair requirements must be reported to Linde immediately and the Customer must place orders for repairs with Linde only. If the Customer wishes the Storage Tank to be moved to a different location or if during the course of the Agreement an increase or reduction in the quantities purchased requires the Storage Tank to be replaced or exchanged Linde will carry out this work at the Customer's expense after giving prior notice.

3.3.7 Linde's maintenance staff must always be allowed access to the Storage Tank after notification has been given to the Customer.

3.3.8 The Storage Tank is only provided for the duration of the supply Agreement and at all times remains the property of Linde without becoming part of the site on which it has been erected or installed.

February 2011