Contract

Sample Customer

- hereinafter referred to as the “CLIENT” -

and

Zentek GmbH & Co. KG (Cologne Local Court, HRA 13559), Ettore-Bugatti-Straße 6–14, 51149 Cologne,

VAT ID No.: DE 173 788 828

- hereinafter referred to as “ZENTEK” –
- hereinafter collectively referred to as the “Parties” -

enter into the following agreement with contract number: **Sample123**

1. Terms Used and Their Definitions

1.1 For the terms used below in this Agreement, a more detailed definition of each term is provided in Exhibit 2 to this Agreement.

Liquid cartons Joint Office
Manufacturer Annual Financial
Statement Report Customer
Portal
Material Type
Excess Quantity / Shortfall Minimum Billing
Fee Planned Quantity / Adjusted Planned
Quantity PPK
Primary production packaging Service packaging
Packaging subject to system participation
requirements Transport packaging/outer
packaging Composite packaging Retail packaging
Packaging for e-commerce (shipping packaging) Packaging Act
Implementation Act (VerpackDG)
Central Agency (ZSVR)

1.2 To the extent that these terms are used in the contract, the parties agree that the terms are to be understood in accordance with the more detailed definitions set forth in **Annex 2**.

1.3 Any contractual agreements preceding this Agreement shall cease to be valid upon the conclusion of this Agreement.

2. Subject Matter of the Agreement

2.1 As a manufacturer, the client participates in the waste management-based Zentek Dual System with all sales packaging it places on the market. To this end, it reports the full quantities of sales packaging designated for this purpose to Zentek.

2.2 Zentek ensures that the client properly fulfills its obligations under packaging law with respect to this sales packaging in accordance with the provisions of the Packaging Act (VerpackDG). This obligation is limited to the packaging volumes reported by the client to Zentek for the respective calendar year, within the volume limit determined by a proper planned volume report and annual report.

2.3 The Client is responsible for the proper classification of its packaging and packaging quantities as packaging subject to the system participation requirement, as well as for classifying them according to the material types listed in Appendix 1. The Client shall comply with the applicable provisions of the Packaging Act (VerpackDG) regarding the correct classification of material types and the determination of target quantities.

3. Quantity Reporting, Registration Number

3.1 Upon conclusion of the contract, the CLIENT shall report to ZENTEK, for the first time, the planned quantity that it expects to place on the market during the first year of the contract.

3.2 The CLIENT shall report the actual quantities placed on the market (actual quantities) to ZENTEK by March 31 of the following year. The report shall be submitted via the customer portal provided by ZENTEK.

3.3 The most recently invoiced annual quantity will also serve as the new target quantity for the following year, provided that the CLIENT does not submit a separate report or make any changes via the customer portal by December 1.

3.4 To the extent that the CLIENT is legally required to submit a declaration of completeness pursuant to § 10 of the Packaging Act (VerpackDG), the ACTUAL quantity (annual report) for the previous year with respect to the reported packaging must be certified to ZENTEK by a registered expert or by a certified public accountant registered pursuant to § 56(2) of the Packaging Act (VerpackDG), tax advisor, or certified public accountant in accordance with Section 56(2) of the VerpackDG.

3.5 The CLIENT agrees to register with the Central Packaging Register (ZSVR) (www.verpackungsregister.org) and shall provide ZENTEK with the registration number upon conclusion of the contract.

3.6 The CLIENT is obligated to immediately report the same quantities to the Central Packaging Register (§ 10 VerpackDG) following its data submission to ZENTEK.

4. Compensation, Invoicing

4.1 Payment is processed through a payment service provider (including payone, credit card, SEPA direct debit mandate, or debit from your own PayPal account) or by invoice. The annual fee is calculated by multiplying the planned quantity for each material category by the prices listed in the price sheet (Appendix 1), taking into account any applicable minimum billing fee (also in Appendix 1).

4.2 For the following year, the CLIENT must license the planned quantities for the following year via the customer portal no later than December 1 of the current year, in accordance with Section 3.3, and process the payment using the payment options listed in Section 4.1 based on the known terms and conditions.

4.3 If the report specified in Section 3 is submitted late or not at all, ZENTEK is entitled to prepare the invoice based on its own estimate, using either the planned quantities provided by the customer or the quantities reported by the CLIENT in previous years. In this case, the estimated packaging quantities used as the basis for the billing shall also serve as the basis for any necessary quantity report to the Central Office, for which the CLIENT hereby grants its permission.

4.4 Invoices are issued electronically in accordance with the provisions of Section 14(3) of the German Value-Added Tax Act (UStG). The CLIENT shall ensure receipt of the message.

4.5 The CLIENT’s email address for receiving electronic invoices is: Mustermann@muster.de

4.6 In the event that the CLIENT fails to meet its payment obligations under Section 4 of this Agreement, or fails to meet them in full, ZENTEK is entitled to participate only with the CLIENT’s quantities —in accordance with Sections 2 and 3 of this Agreement—with the Central Packaging Register (ZSVR) and the Joint Agency for which the contractually agreed fee has been paid.

5. Accounting Based on Actual Reports (Annual Settlement Report)

5.1 ZENTEK is required to participate in the Joint Agency pursuant to Section 24 of the Packaging Act (VerpackDG). As of May 15 of each year, the Joint Agency determines the actual quantities of packaging placed on the market in the previous year and subsequently conducts a financial settlement among all dual systems. The settlement provides that, for excess quantities, increased fees are to be paid to the Joint Agency. No refund is provided for shortfalls. Notwithstanding the foregoing, the parties agree as follows:

5.2 If the annual settlement report shows an excess quantity of more than 5% for any individual material category compared to the (most recent) planned quantity, ZENTEK will invoice the CLIENT for the excess quantity up to the 5% limit at the prices listed in Appendix 1.

For any excess quantity beyond this limit, ZENTEK will issue an invoice based on the following special prices: glass, €0.099; PPK, €0.252; lightweight packaging materials, €1.059; in each case, net plus VAT per kg.

5.3 If the planned or actual report (year-end financial statement), with respect to the individual material categories, indicates a shortfall, ZENTEK shall not be obligated to reimburse the CLIENT for any payments already made by the CLIENT for the shortfall, for the reasons set forth in Section 5.1.

5.4 If the actual report (annual financial statement) pursuant to Section 3.2 is not submitted, or is not submitted by the deadline of March 31 of the calendar year following the reporting period, ZENTEK shall not be obligated to make any payment pursuant to Section 2.2 with respect to any excess or shortfall in quantity.

6. Coupon/Discount Codes, Prices, Price Adjustments

6.1 By using a valid voucher or discount code, the Client submits a binding offer to enter into a contract under the terms of this Agreement, which ZENTEK accepts accordingly under the terms of this Agreement.

6.2 Prices for the current fiscal year. The prices agreed upon in this contract apply to the fiscal year in progress at the time the contract is concluded. The applicable prices for this period are set forth in Appendix 1, “Price Validity Period 1,” along with the planned quantities.

6.3 ZENTEK has the right to adjust prices in the event of changes in waste disposal costs and/or other costs resulting from changes in statutory or subordinate regulations and/or binding rules, particularly with regard to the design and operation of a system as defined in Article 3, paragraph 66 of Regulation (EU) 2025/40. ZENTEK will give at least four weeks’ written notice of any price adjustments. If the CLIENT objects to the price adjustment within two weeks of receiving notice, the CLIENT has the right to terminate the contract early as of the effective date of the price adjustment.

7. Set-off, Right of Retention

The CLIENT shall only be entitled to set-off and retention rights to the extent that its counterclaims are undisputed, have been expressly acknowledged by ZENTEK, or have been legally established.

8. Liability

8.1 Subject to the provisions below, the contracting parties shall be liable in accordance with statutory provisions.

8.2 In cases of simple negligence, ZENTEK shall be liable only a) for damages resulting from injury to life, limb, or health, and b) for damages resulting from a breach of a material contractual obligation (a contractual obligation whose fulfillment is essential for the proper performance of the contract and on whose compliance the CLIENT regularly relies or is entitled to rely). In the event of a breach of an essential contractual obligation, liability is limited to compensation for foreseeable, typically occurring damages, and liability for indirect damages, in particular lost profits, is excluded.

9. Term

9.1 The contract begins on **DATE**.

9.2 The contract may be terminated by either party by giving three months' notice

9.2.1. at the end of the calendar year agreed upon as the final year of the contract, or

9.2.2. after the expiration of the agreed minimum contract term, effective at the end of any calendar year.

9.3 The right to terminate the contract for cause remains unaffected.

9.4 Either party may terminate this Agreement for cause, in particular if the other party materially breaches one of its principal obligations under this Agreement, or if insolvency proceedings have been initiated against the other party's assets or have been dismissed for lack of assets.

10. Final Provisions

10.1 If any provision of this Agreement is or becomes invalid in whole or in part, or if the Agreement contains a gap or such a gap arises during the term of the Agreement, this shall not affect the validity of the remaining provisions of the Agreement. In such a case, the applicable statutory provisions shall apply.

10.2 In the event of more than merely minor changes to the law applicable to this contract, in particular the Packaging Act (VerpackDG), the parties shall endeavor, within the transitional periods provided for by law, to make the changes necessary to continue the contract under economic terms that remain as unchanged as possible for both parties.

10.3 No collateral agreements have been made. Any amendments or additions to this contract must be in writing. This also applies if the requirement for the written form is to be waived.

10.4 German law applies, excluding conflict-of-laws provisions.

10.5 The place of performance for ZENTEK is ZENTEK's registered office.

10.6 If the CLIENT is a merchant, a legal entity under public law, or a special fund under public law, the exclusive—including international—place of jurisdiction for all disputes arising directly or indirectly from the contractual relationship shall be ZENTEK's registered office. The same applies if the CLIENT does not have a general place of jurisdiction in Germany or if the CLIENT's domicile or habitual residence is unknown at the time the action is filed. Notwithstanding the foregoing, ZENTEK is entitled to bring legal action against the CLIENT at the CLIENT's general place of jurisdiction.

10.7 The CLIENT authorizes all companies within the Zentek Group to contact the CLIENT electronically to assess the need for additional waste disposal services (Art. 6(1)(a) of the GDPR).

10.8 The following appendices, which are attached to this contract, form an integral part of this contract:

Appendix 1 (Price List & Planned Quantity)
Appendix 2 (Definitions and Terms)

Appendix 1
Price List & Planned Quantity

Material Category	Price € / kg	Quantity (kg/year)
Glass		
Paper/Cardboard/Corrugated Cardboard		
Ferrous metals		
Aluminum		
Plastics		
Beverage cartons		
Other composite packaging		
Other materials		
		Price / flat rate
Additional service*		75.00 €

*Name changes, changes to the registration number, and subsequent corrections to invoices and/or quantities caused by the CLIENT.

The **minimum billing amount** is ______________________ **per calendar year.**

The prices listed above apply per unit of quantity placed on the market (kilogram) and do not include applicable sales tax.

Appendix 2

Definitions and Terms

Unless otherwise specified, references to laws refer to the Packaging Act (VerpackDG). The Central Packaging Register is hereinafter abbreviated as ZSVR.

Where the “VE Audit Guidelines” glossary is cited as the source, this refers to the glossary from the “Audit Guidelines for Declarations of Completeness” issued by the ZSVR for the audit and verification of declarations of completeness pursuant to Section 10 of the Packaging Act (VerpackDG).

Term	Explanation/Definition
(Dual) System / (Dual) Systems	“Systems” are legal entities or partnerships organized under private law that meet the requirements set forth in Article 3(1)(66) of Regulation (EU) 2025/40 in conjunction with Section 3(8) of the VerpackDG and, in particular, hold a license under Section 20 of the Packaging Act (VerpackDG).
Joint Office	Pursuant to Section 24, all (dual) systems must participate in a Joint Agency. Although the Joint Agency is organized under private law, it is required by law to fulfill certain mandated tasks. Through various contractual arrangements, the Joint Agency regulates, for example, the settlement of mutual claims among the participating systems—claims that arise continuously because all systems share the existing collection systems and payments for these services are based on the fluctuating market shares of the respective packaging volumes.
Beverage Carton Packaging	A “beverage carton package” within the meaning of Section 42(2) of the Packaging Act (VerpackDG) is a beverage package within the meaning of Section 3(2) of the Packaging Act (VerpackDG) in the form of a composite package within the meaning of Article 3(1)(24) of Regulation (EU) 2025/40, where the substrate is cardboard.
Manufacturers	“Manufacturers” are manufacturers as defined in Article 3, No. 15 of Regulation (EU) 2025/40.
Annual Financial Statement Report	Report on the quantities of sales packaging subject to the system participation requirement that were placed on the market by the CLIENT during a calendar year and for which contributions were due to ZENTEK.
Customer Portal	Customer Portal (zmart): Upon conclusion of the contract, ZENTEK will provide the CLIENT with login credentials for the ZENTEK Customer Portal (zmart) to facilitate the processing of payments and reporting.
Material Type	“Material types” refer, with respect to the VE starting in the reference year 2026, to the material types listed in Section 42(2) of the Packaging Act (VerpackDG): glass, PPK, ferrous metals, aluminum, beverage carton packaging, and other composite packaging.
Excess Quantity	The positive difference between the (adjusted) projected quantity and the total quantity of consumer packaging actually placed on the market during a calendar year, as reported in the annual financial statement.
Shortfall	Negative difference between the (adjusted) forecast quantity and the total quantity of sales packaging actually placed on the market in a calendar year, as reported in the annual financial statement.

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Term	Explanation/Definition
Minimum billing fee	This is the minimum amount billed per calendar year in accordance with Section 4.1 of this contract.
Service Packages	"Service packaging" is defined in Section 3(6) of the Packaging Act (VerpackDG) in conjunction with Article 3(1)(3) of Regulation (EU) 2025/40 as "sales packaging" that is filled only at the final distributor's point of sale or in its immediate vicinity (e.g., in a room adjacent to the sales area) in order to enable or facilitate the transfer of goods to the end consumer. Service packaging is used, for example, in retail and the food service industry. "Shipping packaging" is not considered service packaging.
Packaging subject to mandatory participation in a recycling system	"Packaging subject to system participation" refers to sales and outer packaging, primary production packaging, as well as transport packaging and service packaging as defined in Section 3(6) of the Packaging Act (VerpackDG). To clarify which sales or outer packaging is subject to system participation, the Central has developed the "Catalog of Packaging Subject to System Participation" in the form of administrative regulations.
PPK	"PPK" is the abbreviation for paper, cardboard, and paperboard. "Paper, cardboard, and paperboard" is one of the material types specified in Section 42(2) of the VerpackDG.
Planned Quantity	The quantity of various packaging materials that the CLIENT will place on the market based on its projected sales of its products in the respective calendar year.
Outer packaging	Outer packaging refers to packaging as defined in Article 3(1)(6) of Regulation (EU) 2025/40. For guidance on determining which sales packaging or outer packaging is subject to the packaging system, see the "Catalog of Packaging Subject to System Participation."
Primary production packaging	Items designed and intended as packaging for unprocessed primary production products (Art. 3(1)(4) of Regulation (EU) 2025/40).
Packaging for e-commerce (shipping packaging)	Transport packaging used for the delivery of products to the end consumer in the context of online sales or other forms of distance selling ("shipping packaging," Art. 3 (1)(8) of Regulation (EU) 2025/40)
Transport packaging	Packaging designed to facilitate the handling and transport of one or more sales units or a combination of sales units in a manner that prevents damage to the product during handling and transport, with the exception of containers for road, rail, sea, and air transport (Art. 3(1)(7) of Regulation (EU) 2025/40).
Composite packaging	"Composite packaging" means packaging as defined in Article 3(1)(24) of Regulation (EU) 2025/40.
Retail packaging	"Retail packaging" refers to retail packaging as defined in Article 3(1)(5) of Regulation (EU) 2025/40. This also includes "service packaging" and "shipping packaging."
Packaging Law Implementation Act (VerpackDG)	The "VerpackDG" is the Act Implementing Regulation (EU) 2025/40 on Packaging (Packaging Law Implementation Act – "VerpackDG"), which, together with Regulation (EU) 2025/40 (PPWR) implements the Packaging Act of July 5, 2017 (BGBl I 2017, (Page 2234), as amended from time to time. ("VerpackDG").

Term	Explanation/Definition
Central Office	The “Central Agency” as defined by the VerpackDG is the Stiftung Zentrale Stelle Verpackungsregister (see § 48(1) VerpackDG). (Source: Glossary of VE Testing Guidelines / Excerpt).