

**GENERAL CONDITIONS OF SALE**  
**of**  
**Argentrade International B.V.**

**Article 1 - General**

- 1.1. Argentrade International B.V. (hereinafter referred to as: "Argentrade"), is registered with the Chamber of Commerce under no. 24237237 and is established in Rotterdam, the Netherlands, and has its office at Veerhaven 4 (3016 CJ) in Rotterdam, the Netherlands.
- 1.2. "Conditions" means these general conditions of sale of Argentrade.
- 1.3. "Buyer" means Argentrade's other party being the (potential) buyer or a legal person on behalf of the (potential) buyer.
- 1.4. "Agreement" means the agreement and/or further follow-up agreements between Argentrade and the Buyer.
- 1.5. "Goods" means all goods to be sold and/or to be delivered by Argentrade to the Buyer pursuant to Article 3:2 of the Dutch Civil Code ("DCC").
- 1.6. "Damage" also comprises damage caused by death or injury, damage to goods of third parties, any form of financial loss, demurrage, and other direct or indirect (consequential) loss, that should arise on the part of Argentrade or on the part of third parties. This damage also comprises judicial and/or extrajudicial costs that Argentrade has had to make to defend itself against claims of third parties. "Consequential loss" means among other things trading loss, damage as a result of business interruption, loss of profit or loss of income.

**Article 2 - Applicability**

- 2.1. These Conditions apply to all legal relations in which Argentrade acts as (potential) seller and/or supplier. This also includes a continuing performance agreement (whether or not implicitly) in force between Argentrade and the Buyer, following from a series of separate agreements and/or a durable trading relationship between Argentrade and the Buyer.

**Article 3 - Offers**

- 3.1. All offers and quotations made by Argentrade will be without obligation. After acceptance they may be revoked by Argentrade as yet within two (2) days.
- 3.2. Any offer made by Argentrade will be made subject to (timely) deliverability/availability of the Goods offered.
- 3.3. Any offer made by Argentrade applies only to the Buyer to whom it was made and only for the duration of the period of validity.

**Article 4 - Agreement**

- 4.1. An Agreement between Argentrade and the Buyer will only be concluded after Argentrade has acknowledged the Buyer's order in writing by means of a sales confirmation or after Argentrade has started to perform the Agreement.
- 4.2. If delivery is made without prior consultation about the price, quantity, composition and/or conditions, the Buyer will be bound by the price and conditions that Argentrade determines for that delivery.

**Article 5 - Price**

- 5.1. The prices are in Euros, unless otherwise agreed upon.
- 5.2. The prices are exclusive of taxes and other levies.
- 5.3. In the event of an increase of one or more cost price components that occurred after conclusion of the Agreement and also extra costs for the performance of the Agreement, Argentrade will be entitled to increase the original price accordingly.
- 5.4. Argentrade will be entitled to charge taxes, import duties, levies and other taxes imposed by the authorities that were not known or in force at the time when the Agreement was concluded, or increases thereof.

**Article 6 - Payment**

- 6.1. The Buyer must pay the agreed price, the taxes and other levies within fourteen (14) days after the invoice date, unless otherwise explicitly agreed upon in writing.
- 6.2. The day of payment shall be the day of receipt into one of Argentrade's bank accounts.
- 6.3. Payment must be made in the Netherlands, unless otherwise agreed.
- 6.4. The Buyer will not be entitled in any case to any discount and/or set-off and/or suspension.
- 6.5. If the Buyer does not pay the invoice within the period set by Argentrade, deceases, is declared bankrupt or applies for a suspension of payments, the Buyer will be in default without any notice of default and all obligations of payment will consequently be immediately due and payable.
- 6.6. In the event of non-timely payment the Buyer will owe Argentrade statutory commercial default interest in accordance with Dutch law.
- 6.7. If the Buyer fails in the fulfilment of its obligations, the Buyer will in addition owe Argentrade a fine in the amount of 10% of the purchase price subject to Argentrade's right to claim (i) to set aside (*Dutch: ontbinden*) the Agreement

as mentioned in Article 16 or (ii) performance of the Agreement, in all cases subject to Argenttrade's right to additionally claim the damage actually suffered by Argenttrade.

- 6.8. If the Buyer fails in the fulfilment of its obligations, it will owe extrajudicial (collection) costs, which are set at 15% of the payable principal amount respectively the damage suffered or the Seller's actual costs for legal assistance if that leads to a higher amount and in addition all judicial costs.
- 6.9. If Argenttrade doubts on reasonable grounds that the Buyer is able to fulfil its obligations of payment and/or other obligations, which will at any rate be the case if the Buyer leaves a due debt unpaid, Argenttrade will be entitled to demand from the Buyer that prepayment of the agreed amount is made or that the Buyer provides adequate security. Until the Buyer has done this, Argenttrade will be entitled to suspend the performance of the agreement. The size of the prepayment or the amounts and/or adequateness of the security to be provided will be assessed by Argenttrade.

#### **Article 7 - Retention of ownership**

- 7.1. Argenttrade will retain the ownership of the Goods delivered by it until the Buyer has fulfilled all its obligations. The Goods delivered by Argenttrade to the Buyer will therefore remain Argenttrade's exclusive property - also after and in spite of processing or treatment - until the time of full payment of all Argenttrade's claims with regard to Goods delivered or to be delivered (by virtue of the Agreement), and in addition until the time of full payment of the claim due to failure to perform such agreements (including expenses and interest).
- 7.2. If the Buyer is also obliged to pay compensation, the ownership will only be transferred upon payment of the compensation in full.
- 7.3. During the period that the ownership of the Goods still lies with Argenttrade, the Buyer will be obliged to store the Goods delivered subject to the retention of ownership carefully and as recognizable property of Argenttrade and it will not be able to transfer (sell and/or deliver) the Goods to third parties and/or encumber them with a security interest.
- 7.4. The Buyer may use Goods to be delivered onwards to third parties within the normal performance of its business with observance of the following provisions:
- a) in the event of whole or partial resale/onward delivery of the Goods, or the good acquired by treatment or processing, the Buyer undertakes only to sell/deliver subject to the retention of ownership. The Buyer undertakes to assign to Argenttrade on first request the claim and rights created by the resale.
  - b) in the event of treatment or processing of the Goods the good thus acquired will take the place of the Goods delivered. This will also apply if the new product has been composed of Goods delivered by Argenttrade and goods of third parties. If a retention of ownership as referred to above was also made by one or more of these third parties, Argenttrade will acquire together with this third party/these third parties the co-ownership of the new good created. In so far as necessary the Buyer already hereby creates a non-possessory lien on these goods for Argenttrade's benefit.
  - c) the Buyer undertakes not to have others collect the claims on third parties or to assign them to others or to allow others to be subrogated to the rights of claim, without Argenttrade's prior written permission.
- 7.5. If the Buyer fails in the fulfilment of its obligations to Argenttrade, or if Argenttrade has a reasonable ground to fear that the Buyer will fail at the fulfilment of those obligations, Argenttrade will be empowered to repossess the delivered Goods at the Buyer's expense without prior notification to the Buyer, without prejudice to Argenttrade's right to compensation.
- 7.6. If the Agreement is set aside (*Dutch: ontbonden*) by Argenttrade and/or the Buyer and a retention of ownership still rests on the Goods, the Buyer must immediately place these Goods at Argenttrade's disposal. The Buyer will not be entitled to set off its claims therewith or to suspend its obligation to make the Goods available for that reason.
- 7.7. The Buyer or a representative/agent designated by the Buyer is not empowered to present Goods and documents to third parties, to pledge them to third parties, or to give any other right thereto to third parties until the purchase price has been received into Argenttrade's (bank) account indicated for the purpose.
- 7.8. In respect of Argenttrade's delivery of Goods in Germany the consequences of the retention of ownership under property law as stipulated in the Articles 7.1-7.6 of these Conditions are governed by German law. In these cases the Articles 7.1-7.6 also comprise the extended retention of ownership ("Verlängerter Eigentumsvorbehalt") as explained in the "Germany Clause" included in these Conditions.

#### **Article 8 - Risk and delivery**

- 8.1. The risks concerning the Goods will be transferred at the time of delivery.
- 8.2. The delivery will be made when the Goods are made available by Argenttrade to the Buyer. In the event of transport delivery will be made when the Goods are made available by Argenttrade to the first carrier or, if the transport is at Argenttrade's risk according to the Agreement, at the time that the Goods are made available to the Buyer in the agreed place.
- 8.3. Argenttrade does not guarantee that the Goods will be delivered on the agreed delivery date. In the event of non-timely delivery Argenttrade must be held in default in writing, on which occasion it will be granted a reasonable period of four (4) weeks to perform as yet.

- 8.4. Argentrade will be permitted to deliver the Goods in instalments. In that case Argentrade may invoice separately and the Buyer is obliged to pay these invoices as if they were invoices for separate agreements.

#### **Article 9 - Taking receipt**

- 9.1. From the agreed delivery date the Buyer will be obliged to take receipt of the Goods upon presentation by Argentrade.
- 9.2. If the Buyer does not or not immediately take receipt of the Goods, Argentrade will be entitled, with retention of the other rights due to Argentrade, to store the Goods with Argentrade or with third parties at the Buyer's expense and risk. The Buyer will be obliged to collect the Goods there at its expense and risk.

#### **Article 10 - Transport documents and other documents**

- 10.1. Argentrade's copy of the transport document signed for receipt by the carrier without remarks will serve as full proof of dispatch of the quantities mentioned in the transport document, and also the external good condition of the Goods.
- 10.2. The Buyer is obliged to provide Argentrade in good time with all documents applicable to the transaction and/or sold Goods with observance of the prescribed periods and formalities, in the absence of which the Buyer will be fully liable to Argentrade for the damage resulting therefrom. This will also apply with regard to compliance with regulations of the European Union or other national and/or international authorities and governments.
- 10.3. All costs arising out of or resulting from the preparation and delivery of the required documents will be for the Buyer's account, unless otherwise agreed.
- 10.4. As soon as the Buyer fails to fulfil any obligation or gets into financial difficulties, Argentrade will be entitled to repossess or have others repossess the documents immediately or to recover or have others recover the Goods or the goods acquired by treatment or processing immediately, to sell or have others sell them in its own name and to set off the proceeds with Argentrade's claims on the Buyer.
- 10.5. All certificates issued in the country of origin, which generally serve for importers as sufficient evidence in connection with the quality and/or condition of the Goods will also serve for the Buyer as sufficient evidence of the quality and/or condition of the Goods.

#### **Article 11 - Complaints**

- 11.1. Goods will comply with the matters agreed if they comply with the statutory quality requirements that apply at the time of the conclusion of the Agreement in the place where Argentrade is established or with anything that has specifically been agreed.
- 11.2. Immediately upon delivery the Buyer will examine the Goods and/or documents in respect of the Goods whether they comply with the Agreement and will report and confirm in writing any defect found, both in the case of non-frozen meat and perishable (food) products and in the case of any other (food) products, to Argentrade within twelve (12) hours, failing which the Goods will be deemed to have been delivered in conformity with the matters agreed, in which connection the Buyer will not be able to bring any claim against Argentrade in respect of any shortcoming(s).
- 11.3. After reporting defects as provided in Article 11.2 the Buyer must immediately have an examination report drawn up by an independent surveyor and the Buyer must send this report to Argentrade within thirty (30) days after the defect was reported, failing which the Buyer will not be able to bring any claim against Argentrade in respect of any shortcomings.

#### **Article 12 - Figures, dimensions, weights and other details**

- 12.1. Minor deviations from stated dimensions, weights, figures, colours and other such details – to be determined by commercial practice – shall not be regarded as shortcomings of Argentrade. Loss of weight as a result of refrigeration or freezing will not be considered a shortcoming of Argentrade either.

#### **Article 13 - Liability**

- 13.1. If the Goods and/or documents in respect of the Goods delivered do not substantially comply with the Agreement, Argentrade will be entitled to deliver a replacement parcel and/or replacement document.
- 13.2. In case of force majeure as referred to in Article 15.2, Argentrade will have the possibility of fulfilling its obligations as yet after the circumstances that produced the non-attributable shortcoming no longer exist or to set aside (*Dutch: ontbinden*) the Agreement or the part thereof not yet performed, without owing any compensation to the Buyer in that connection.
- 13.3. If the Goods and/or documents in respect of the delivered do not comply with the Agreement, the Buyer will only be entitled to compensation of damage or price reduction with observance of the other provisions of this article. The Buyer shall not be entitled to set aside (*Dutch: ontbinden*) the Agreement.
- 13.4. Argentrade shall never be liable for damage caused by death or injury and in respect of consequential loss and business interruption loss.
- 13.5. Any liability of Argentrade is in any case limited to a maximum of €50,000,00.

- 13.6 Limitations and/or exclusions of liability shall not apply only in so far as the damage is the result of an act or omission of Argentrade or the management of Argentrade either committed with intent to cause that damage or committed recklessly and with the knowledge that this damage would very probably result therefrom.
- 13.7 If subordinates of Argentrade and also persons whose services Argentrade uses for the performance of the Agreement are sued, these persons may rely on any exemption and/or limitation of liability that Argentrade can invoke on the basis of these Conditions or any other statutory or contractual provision.

#### **Article 14 - Indemnity**

- 14.1 The Buyer is obliged to indemnify Argentrade for all claims of third parties with regard to damage in relation to the performance of or relating to the Agreement.
- 14.2 The obligation of the Buyer as mentioned above in Article 14.1 shall not apply in so far as the damage has been caused by an act or omission of Argentrade or the management of Argentrade either committed with intent to cause that damage or committed recklessly and with the knowledge that this damage would very likely result therefrom.

#### **Article 15 - Force Majeure**

- 15.1 In the event of force majeure in the sense of Article 6:75 DCC performance of the Agreement will be suspended in full or in part for the duration of the force majeure period, without Argentrade and the Buyer being obliged reciprocally to make any compensation in the matter. If the force majeure situation lasts for more than thirty (30) days, the other party will be entitled to set aside (*Dutch: ontbinden*) the Agreement by means of a registered letter with immediate effect and without judicial interposition, without any right to compensation.
- 15.2 Force majeure on the side of Argentrade shall in any case include, but is not limited to, irrespective of whether the circumstances are or were anticipated at the time when the Agreement was concluded: acts and omissions of servants whom Argentrade uses in the performance of the Agreement; strike of work; business interruption; sickness(es); import, export and/or transit prohibitions; measures of governments or otherwise empowered bodies; non-fulfilment of obligations by suppliers and/or other servants of Argentrade; boycott of Argentrade or its suppliers; natural and/or nuclear disasters; pandemics like COVID; fire; acts and (threat of) war.

#### **Article 16 – To set aside and/or suspension of the Agreement**

- 16.1 If the Buyer does not, not properly or not in time fulfil any obligation following from the Agreement or from these Conditions, the Buyer will be in default without notice of default and Argentrade shall be entitled, without being obliged for that reason to make any compensation and without prejudice to the further rights due to Argentrade, to suspend the performance of all its obligations with immediate effect and without the necessity of court proceedings and/or to set aside (*Dutch: ontbinden*) or give notice to terminate (*Dutch: opzeggen*) the relevant Agreement in full or in part.
- 16.2 In case Argentrade set asides (*Dutch: ontbindt*) the Agreement, it will be entitled at its choice by way of compensation to:
- a) the possible disadvantageous difference between the contract price and the market value of the Goods in dispute on the day of non-fulfilment, or;
  - b) the difference between the contract price and the price of the substitute transaction:
- all this without prejudice to Argentrade's right to additional or substitute compensation.
- 16.3 Argentrade will in addition be entitled, without being obliged to make any compensation for that reason and subject to the further rights due to Argentrade, with immediate effect and without the necessity of court proceedings, to set aside (*Dutch: ontbinden*) the Agreement with the Buyer, if:
- a) The Buyer is subject or under threat of becoming subject to a suspension of payment or bankruptcy, or any part of its property has been attached;
  - b) The Buyer ceases or ceases its activities, resolves on liquidation or otherwise loses its legal personality.
- 16.4 Argentrade is entitled to set off all claims on the Buyer with debts to the Buyer, even if the claims and/or debts are not yet claimable or susceptible of immediate settlement.

#### **Article 17 – Compliance and sanction rules**

- 17.1 The Buyer accepts that on the basis of applicable regulations to prevent money-laundering and financing of terrorism Argentrade will report unusual transactions to the competent authorities.
- 17.2 The Buyer accepts that on the basis of applicable regulations Argentrade may be obliged to identify the Buyer and verify the identification. The Buyer shall fully cooperate in this respect. Argentrade will record and keep the required data in accordance with applicable regulations.
- 17.3 The Buyer accepts that the said duty to provide information prevails over the applicable privacy rules.
- 17.4 The Buyer guarantees the observance of all applicable sanctions and limitations laid down in and following from all relevant sanctions and export control regulations (including, but not limited to those of the United States and/or the European Union and/or the United Nations) in force at the time of conclusion of the Agreement and during its performance.
- 17.5 Argentrade is entitled to terminate (*Dutch: opzeggen*) the Agreement immediately, if it supposes in reason that the Goods are directly or indirectly intended for any country for which a sanction is in force for the relevant Goods in

pursuance of the regulations referred to in Article 17.4, without an exemption or permit having been obtained for the purpose from a competent agency.

- 17.6 In pursuance of the termination (*Dutch: opzegging*) of the Agreement on the basis of one of the above-mentioned articles any obligations of Argentrade under the Agreement – including any possible obligation(s) to undo – will immediately lapse. The termination (*Dutch: opzegging*) will not have retroactive effect. The Buyer will indemnify Argentrade against any claim, fine or other damage of third parties that follows from and/or is related to such a termination (*Dutch: opzegging*) or violation.

#### **Article 18 – Anti-corruption**

- 18.1 The Buyer guarantees that it will comply with all relevant and/or applicable legislation in the field of anti-corruption – including, but not limited to legislation of the European Union, United States of America, United Kingdom and any other country relevant to the performance of the Agreement – in performing all acts related to the performance of the Agreement.
- 18.2 Argentrade is entitled to immediately terminate (*Dutch: opzeggen*) the Agreement if it reasonably suspects that the Buyer and/or third parties engaged by the Buyer violate the regulations referred to in Article 18.1.
- 18.3 In pursuance of the termination (*Dutch: opzegging*) of the Agreement on the basis of one of the above-mentioned articles any obligations of Argentrade under the Agreement – including any possible obligation(s) to undo – will immediately lapse. The termination (*Dutch: opzegging*) will not have retroactive effect. The Buyer will indemnify Argentrade against any claim, fine or other damage of third parties that follows from and/or is related to such an termination (*Dutch: opzegging*) or violation.

#### **Article 19 - Privacy**

- 19.1 Prior to the conclusion of an Agreement the Buyer accepts that it will fill in and sign Onboard Customer Forms of Argentrade. With regard to the personal data received Argentrade will comply with the applicable regulations. Argentrade is a "controller" in the sense of those regulations in respect of the personal data received during the performance of the Agreement. Argentrade will only use the data received in so far as strictly necessary for the performance of the Agreement. For the performance of the Agreement Argentrade will determine the objective and scope of the personal data to be processed in order to comply with the regulations and also its legitimate interests under the Agreement.
- 19.2 Argentrade may, process, store the data whether or not received during the performance of the Agreement and share it with anyone inside Argentrade's organization concerned in the performance of the Agreement and the customer management. Argentrade will not process the data on the Buyer's instruction, unless this is required in view of the services to be rendered. Argentrade will only process the data in so far as compatible with the objective for which the data have been collected. Argentrade will take the necessary measures, both technical and organizational, to protect the personal data from loss, modification and unauthorized access, whether or not by third parties.
- 19.3 The parties will confidentially process the data collected during the performance of the Agreement. The parties will not share the received personal data with third parties, unless the parties have given prior permission or if necessary to comply with applicable regulations. All this in so far as it does not concern information accessible to the public or the data cannot harm the parties in any way.

#### **Article 20 - Transfer of rights and obligations**

- 20.1 Argentrade is entitled to transfer rights and/or obligations on the basis of the Agreement to third parties.
- 20.2 Unless otherwise agreed, the Buyer may only transfer to third parties rights and/or obligations on the basis of the Agreement with Argentrade's prior written permission – subject to any conditions attached to this.
- 20.3 The Buyer undertakes to assign its possible claims on its insurance company to Argentrade on Argentrade's first request.

#### **Article 21 - Limitation period**

- 21.1 All claims against Argentrade become time-barred on expiry of one (1) year after the date of the Agreement.

#### **Article 22 – Continuing performance agreement**

- 22.1 A continuing performance agreement in force between Argentrade and the Buyer may always be terminated by Argentrade by written notice of termination with due observance of a notice period of three (3) months, and by the Buyer by written notice of cancellation with due observance of a notice period of six (6) months.
- 22.2 The Buyer waives the right to compensation that would (possibly) be due to it, if Argentrade terminates the continuing performance agreement.
- 22.3 This clause characterizes legally as an independent contractual possibility to terminate (*Dutch: opzeggen*) the agreement. The termination (*Dutch: opzegging*) will not have retroactive effect.

#### **Article 23 - Language**

23.1 In the event of deviation between the Dutch text of these Conditions and a translation into a foreign language, the Dutch text will prevail.

#### **Article 24– Applicable Law**

24.1 All legal relationships following from or relating to these Conditions or the Agreement(s) will be governed by the CISG (United Nations Convention on Contracts for the International Sale of Goods) and in addition by Dutch law.

#### **Clause 25 Dispute resolution**

25.1 Any disputes following from or relating to these Conditions or the agreement(s) between Argenttrade and the Buyer will be settled exclusively by the District Court of Rotterdam, the Netherlands, if the Buyer's registered office is situated in the European Economic Area (EEA) and by means of UNUM Arbitration (<https://unum.world/>) in Rotterdam, the Netherlands, under applicability of the UNUM Arbitration Rules, if the Buyer's registered office is not situated in the EEA. Regardless of the above provisions of this article, Argenttrade is always free to submit disputes as referred to above to the competent court of the country in which the Goods are located or will be located – if case they are transported – or the competent court of the country in which the Buyer is established.

#### **GERMANY CLAUSE**

##### Verlängerter Eigentumsvorbehalt

- (1) Verkäufer behält sich das Eigentum an den Liefergegenständen bis zum Eingang aller Zahlungen aus dem Liefervertrag vor. Verarbeitung oder Umbildung erfolgen stets für Verkäufer als Hersteller, jedoch ohne Verpflichtung für sie. Wird der Liefergegenstand mit anderen, Verkäufer nicht gehörenden Gegenständen nicht verarbeitet, so erwirbt Verkäufer das Miteigentum an der neuen Sache im Verhältnis des Wertes der Kaufsache zu den anderen verarbeiteten Gegenständen zur Zeit der Verarbeitung. Erlischt das (Mit-) Eigentum Verkäufer durch Verbindung, so wird bereits jetzt vereinbart, dass das (Mit-) Eigentum Verkäufer an der einheitlichen Sache wertanteilmässig (Rechnungswert) auf Verkäufer übergeht. Der Käufer verwahrt das (Mit-)Eigentum Verkäufer unentgeltlich. Ware, an der Verkäufer (Mit-)Eigentum zusteht, wird im folgenden als Vorbehaltsware bezeichnet.
- (2) Der Käufer ist berechtigt, die Vorbehaltsware im ordnungsgemässen Geschäftsverkehr zu verarbeiten oder zu veräußern, solange er nicht in Verzug ist. Verpfändungen oder Sicherungsübereignungen sind unzulässig. Die aus dem Weiterverkauf oder einem sonstigen Rechtsgrund (Versicherung, unerlaubter Handlung) bezüglich der Vorbehaltsware entstehenden Forderungen tritt der Käufer bereits jetzt sicherungshalber im vollem Umfang an Verkäufer ab. Verkäufer ermächtigt ihn widerruflich, die an Verkäufer abgetretenen Forderungen für dessen Rechnung im eigenen Namen einzuziehen. Diese Einzugsermächtigung kann nur widerrufen werden, wenn der Käufer seinen Zahlungsverpflichtungen nicht ordnungsgemäss nachkommt.
- (3) Bei Zugriffen Dritter auf die Vorbehaltsware wird der Käufer auf das Eigentum Verkäufer hinweisen und diese Unverzüglich benachrichtigen.
- (4) Bei vertragswidrigem Verhalten des Käufers – insbesondere Zahlungsverzug – ist Verkäufer berechtigt, die Vorbehaltsware zurückzunehmen oder ggf. Abtretung der Herausgabeansprüche des Käufer gegen Dritte zu verlangen. In der Zurücknahme sowie in der Pfändung der Vorbehaltsware durch Verkäufer liegt kein Rücktritt vom Verträge.
- (5) Verkäufer verpflichtet sich, die Ihr zustehenden Sicherheiten auf Verlangen des Käufers insoweit freizugeben, als der Wert der Sicherheiten die zu sichernden Forderungen um 20% übersteigt. Für die Bewertung des Sicherungsgutes ist, auch soweit es be- oder verarbeitet worden ist, der Gestehungspreis massgebend. Die Bewertung abgetretener Forderungen erfolgt zu deren Nennwert.