Unified Patent Court
Einheitliches Patentgericht
Juridiction unifiée du brevet

Mannheim Local Division
UPC_CFI_365/2023

Order
of the Court of First Instance of the Unified Patent Court
issued on 20 January 2026
concerning EP 3 511 174

CLAIMANT:

FUJIFILM Corporation, 26-30, Nishiazabu 2-chome, Minato-ku,Tokyo 106-8620, Japan,

represented by: Christof Augenstein, Kather Augenstein Rechtsanwälte PartGmbB, Bahnstraße 16 - 40212 - Düsseldorf - DE

electronic address for service: augenstein@katheraugenstein.com

DEFENDANTS:

1. **Kodak GmbH,** Kesselstraße 19, 70327 Stuttgart,

represented by: Elena Hennecke, Freshfields Bruckhaus Deringer Rechtsanwälte Steuerberater PartG mbB, Feldmühleplatz 1, 40545 Düsseldorf, Germany

electronic address for service: elena.hennecke@freshfields.com

2. **Kodak Graphic Communications GmbH,** Kesselstraße 19, 70327 Stuttgart,

represented by: Elena Hennecke, Freshfields Bruckhaus Deringer Rechtsanwälte Steuerberater PartG mbB, Maximiliansplatz 13, 80333 Munich, Germany

electronic address for service: elena.hennecke@freshfields.com

3. **Kodak Holding GmbH,** Kesselstraße 19, 70327 Stuttgart,

represented by: Elena Hennecke, Freshfields Bruckhaus Deringer Rechtsanwälte Steuerberater PartG mbB, Maximiliansplatz 13, 80333 Munich, Germany

electronic address for service: elena.hennecke@freshfields.com

PATENT AT ISSUE:

European patent EP 3 511 174

PANEL/DIVISION:

Panel of the Local Division in Mannheim

DECIDING JUDGES:

This order was issued by Judge Tochtermann acting as Presiding judge and Judge-rapporteur.

LANGUAGE OF THE PROCEEDINGS: English

SUBJECT OF THE PROCEEDINGS: 2ND Application for the imposition of a penalties

STATEMENT OF FACTS AND REQUESTS:

1. Claimant requests in the further course of the enforcement proceedings in its brief of 30 October 2025, which followed after the Panel's main decision of 2 April 2025 was rendered and after the Court of Appeal decided upon and in part upheld the 1st enforcement order of 23 July 2025 of this Panel (CoA Order of 14 October 2025, UPC_CoA_699/2025) as follows:

> I. to order the Respondents at the Court's discretion individually and/or jointly to pay penalties of
>
> 1. EUR 2,500 per day for each day of non-compliance with order B.II. (information), B.III. (destruction), B.IV (recall) and B.V. (removal from the channels of commerce) of the operative part of the final decision of the Local Division Mannheim, Court of First Instance of the Unified Patent Court dated 2 April 2025 UPC_CFI_365/2023, starting from 23 July 2025 and extending until 4 August 2025; and
>
> 2. EUR 10,000 per day every day of further non-compliance with one or more of the orders mentioned under I.1. after 4 August 2025;
>
> II. to increase the amount of the penalty to up to EUR 25,000 per day of further non-compliance with one or more of the orders mentioned under I.1 one week after the LD Mannheim's decision on these requests;
>
> III. to order that the penalized Respondents must
>
> 1. submit copies of all recall letters actually sent;
>
> 2. verify and confirm the completeness and accuracy of their information by a certified, sworn auditor with German residence appointed by the Applicant, at the expense of the Respondents, whereby the auditor shall be granted access to the Respondents' premises for the purpose of examining all relevant documents and whereby the auditor shall be bound to maintain confidentiality towards the Applicant with regard to all information provided to them beyond the infringing products;
>
> a) whereby the verification must be submitted to the Applicant and the Court no later than one month after the Respondents have supplemented their information,
>
> b) whereby the Respondents bear the risk that further penalties accumulate in the meantime;
>
> IV. to declare that the Respondents shall bear the costs of the enforcement proceedings.

2. Claimant submits, that Defendants still did not comply with the decision of 2 April 2025 and continued their misconduct beyond 23 July 2025, to which conduct the present request is limited, despite Claimant giving proper notice of enforcement. All formal requirements were met.

3. Notification for enforcement of operative part B.II (information) was made on 29 April 2025, notification for enforcement of operative parts B.III. (destruction), B.IV. (recall) and B.V. (removal) on 9 May 2025 and served on that day upon Defendants on that date via the CMS.

4. A certified translation, as confirmed by the Court of Appeal, was furnished for the enforcement of B.III alone, since a translation was only necessary in that respect as the enforcement of the obligation to destroy attacked embodiments needs the support of national authorities, whereas enforcement of the other parts of the decision lies in the hands of the UPC itself, so that no translation was required.

5. The Court of Appeal explicitly only dealt with facts prior to the impugned order of the Panel, i.e. until 23 July 2025 (KAP E 22).

6. In the eyes of Claimant, Defendants did not comply with the operative part of the decision. Neither the measures taken by Defendants as contained and/or described in their brief of 23 July 2025 (KAP E 16) nor those contained and/or described in their briefs of 2 September 2025 (KAP E 19), 16 September 2025 (KAP E 20 and 21) and 17 November 2025 were sufficient. It points out that according to the Court of Appeal the burden of proof that a penalty reinforced order has been fully and timely complied with lies with the defendant (CoA, ibid. par. 43 et seqq.). Defendants had not fulfilled these requirements.

7. The quantities communicated were incomplete at least for the last quarter of 2022 starting with the delivery of 10 October 2022 at first. That these numbers were supplemented later by brief of 2 September 2025 would not advocate against imposing a penalty (CoA Order of 31 May 2025, CoA 845/2024 para. 51, and 2nd headnote).

8. Furthermore, the quantities were not verifiable as Defendants did not explain how many sqm of infringing products were contained in delivered “units” or “quantities” as contained in Annex D. The verification of the delivered sqm of infringing plates was not possible as Defendants set out the manufactured quantities by sqm in Annex A only to rendered information on deliveries in Annex D in “units” without making clear, how many sold sqm of plates are contained in each “unit” even though this was clearly identifiable from the product labels. The explanation in Defendants’ brief of 16 September 2025 was insufficient.

9. Importantly, the provided information was limited to offers, deliveries and revenues and margins solely for the German market, which was insufficient as well. Rather, Defendants were obliged to disclose all information caused by infringing activities, which had their roots in the territory of protection of the German part of the patent-in-suit. If profits were made with transactions, such as sales in other countries or services based on infringing products, which were undisputedly manufactured in Germany, these turnovers were caused by the initial infringing activity and had to be disclosed to Claimant as the infringer was obliged to reimburse all damages resulting from selling products that were illegally manufactured in a country with patent protection irrespective of the final point of sale. The arguments of Defendants that they were not responsible for sales outside of Germany was

ill-founded. In addition, the information to be rendered had to comprise the exact sales volumes inside and outside Germany for all infringing products produced in Germany.

10. Further, the information on revenues and margins was insufficient as the information was in contradiction to the allegations made in the context of the value of an enforcement security in the main proceedings. Defendants had not given any justification or explanation for the stark contrast between the figures.

11. A further shortcoming was, that the deducted costs were untransparent as Defendants made a variety of deductions without further specification or explanation.

12. The recall again was insufficient as recall letters had not been sent to all customers. It was no sufficient excuse to argue that orders placed before 15 May 2024 had not to be taken into consideration as those plates were not good for printing jobs anymore.

13. As far as Defendants denied any information on advertising with the argument that none of the present Defendants commissioned or paid for advertising regarding Sonora Xtra-3, this was no acceptable excuse as the order was not restricted in that sense.

14. Finally, Defendants could not deny destruction of plates which they intended to possess as samples for evidentiary purposes arguing that those plates were neither designated nor suitable for use on printing presses.

15. Due to these inconsistencies, it was reasonable to impose a verification by an independent auditor upon the Defendants.

16. Defendants request as follows:

In the name and on behalf of all Respondents, **we request**

1. that Applicant's request for penalty payments of 30 October 2025 be dismissed;

2. to declare that Respondents are fully compliant with order B.II. (information), B.III. (destruction), and order B.IV./B.V. (recall and removal of channels of commerce) of the decision of the Local Division Mannheim of 2 April 2025 (ORD_598590/2023);

3. to order that Applicant shall bear the costs of these proceedings.

In the alternative, **we request**

4. to declare that

   a. the information about the infringing acts referred to in A.I. of the decision of the Local Division Mannheim of 2 April 2025 (ORD_598590/2023), as provided by Respondents, satisfies the requirements of order B.II. (information) insofar as the information relates to

      i. the individual deliveries, broken down by delivery quantities, times and prices and the respective product designations as well as the names and addresses of the customers;

      ii. the turnover, the gross margin and the contribution margin generated by Respondents with the sale of the products referred to in A.I. of the decision;

      iii. the individual offers, broken down by quantities, times and prices and product designations as well as the names and addresses of the commercial offer recipients ;

      iv. the advertising carried out, broken down by advertising media, their circulation, distribution period and distribution area, and in the case of Internet advertising, the domain, access figures and placement periods of each campaign;

   b. Respondents are in compliance with order B.III. (destruction) of the decision of the Local Division Mannheim of 2 April 2025 (ORD_598590/2023);

   c. Respondents are in compliance with order B.IV./B.V. (recall and removal of channels of commerce) of the decision of the Local Division Mannheim of 2 April 2025 (ORD_598590/2023)

      i. with regard to not recalling sales prior to 15 May 2024; and/or

      ii. recall products from any further customers.

17. Defendants highlight that they have updated Claimant monthly on sent back printing plate precursors in reaction to their recall campaign.

18. In the absence of any guiding case law on enforcement under the UPC regime, any penalty imposed upon Defendants had to be proportionate and had to take this point into consideration. Further, if a respondent complied with a decision based on a reasonable interpretation that a court later clarifies is not what the decision required, penalties should not begin to accrue until a reasonable period of time has elapsed after the court has provided such clarification to permit respondent to comply with the decision as clarified.

19. As far as Claimant points to missing information on pages 167 to 179 of the over 300 pages of Annex D of KAP E 16, this was a mere oversight and was immediately clarified after Claimant objected to it.

20. Defendants were in compliance with the order under B.II. of the main decision to render information.

21. Kodak GmbH, as the responsible German sales company, did not carve out information on sales to other countries as it only sold the attacked embodiments to customers in Germany. It also did not supply other Kodak entities with the attacked embodiments. Therefore, there was no limitation of the information but the information was complete.

22. Kodak Graphic Communications GmbH had also provided all necessary information in its position as sole manufacturing entity for Kodak Limited. This company had not sold any plates to anyone and therefore did not make any offers and did not generate turnover with the sale of these products. This company was therefore not obliged to disclose generated revenue – nonetheless they had done so by disclosing the attributable fee.

23. Kodak Graphic Communications GmbH moreover had recalled SONORA XTRA-3 plates even though it manufactured the plates for Kodak Limited without ever owning them or the raw materials used for the production.

24. None of the Respondents had generated turnovers and profits outside Germany.

25. Kodak Holding GmbH neither manufactured nor sold any attacked embodiments so that no such information could be generated.

26. Also, the incomparability of the production information contained in Annex A and the information on sales contained in Annex D of KAP E 16 was no breach of the decision. The sqm parameter was not an information element provided to a customer with the delivery as the attacked embodiments were sold in several different package sizes and dimensions referred to as category numbers.

27. Moreover, the revenue and margin information were accurate and confirmed as such by external auditors, which had access to all internal data needed. The numbers were also not contradictory to the submissions made by Defendants in the proceedings on the merits with regard to the enforcement security. The difference could be explained by the different

purpose of the enforcement security on the one hand and the purpose of the duty to render information on past acts on the other hand side.

28. Defendants neither commissioned nor paid for advertising regarding the attacked embodiments so that this information was complete. The advertisement was managed by other entities in the Kodak group.

29. Further, there was no obligation to destroy samples under order B.III. of the decision.

30. There was no obligation to recall attacked embodiments, which were delivered at a time so that the shelf life of maximum ten months already expired, since these products were no longer fit for printing jobs and therefore no printing plate precursors according to order A.I.1. of the decision. Other entities did not receive recall letters for a good reason which was explained to Claimant already (see Exhibit KAP E20/21 and FBD-E 14). The same was true for demo samples. No copies of all recall letters were required.

31. Claimant, in its reply brief, argues that a defendant is obliged to also render additional information that might not be used for the actual calculation of damages afterwards (ex-post). For instance, whether and how certain costs might be deductible was not (yet) a question of the scope of information, but a question on the amount of damages that will be discussed and determined in subsequent proceedings about damages.

32. Further, the damages concerned all benefits based on infringing behaviour even if the monetary benefit might materialise abroad.

33. Also profits legally realised by different entities within a group of companies should be included. Arbitrary shifting of profits with infringing products must be avoided, as otherwise the defendants would economically profit from the infringement. If it was correct, that the shifting of infringer's profits to other entities would limit the damages, the patent holder would have to sue the entire (worldwide) company for compensating a fair share of the illegal infringer's profit because as a third party the patent owner cannot have any insights how revenues are distributed within the infringer's group. Here, it was irrelevant whether other entities abroad legally generate the profits. Rather it was decisive that without the illegal manufacturing of the infringing products, the other entities could not generate these profits. Both, German and abroad entities benefited from the illegal manufacturing.

34. Defendants were obliged to render information on export deliveries. It could not serve as an excuse for the internal patent infringement in Germany that products manufactured in Germany were destined for the export market. The argument, that the legal ownership of the plates rested with Kodak Limited in the UK, was irrelevant in this context and legally flawed under German property law. Even if Kodak Limited was owner of the raw materials, Defendant 2 acquired ownership by law under the applicable Section 950 German Civil Code through the manufacturing process in Germany. Defendants would not have substantiated an alleged intention between these two companies. Hence, Defendant 2 was in fact the seller, when transferring title to Kodak Limited.

35. Furthermore, Defendants still refused to disclose the exact deductions, which led to the information provided in Annex E, even though they would bear the burden of proof in this regard. All numbers right to the "Gross sales" columns were still undisclosed. Out of eight factors that influence the net revenue only the Gross sales in Annex D was verifiable. Therefore, it was impossible to calculate the infringers profits. Referring to a report of an external auditor was insufficient, especially since it was not based on an audit but only was a review of the calculation submitted to the auditor by Defendants.

36. The Claimant was entitled to information based on square meter of delivered products to be able to calculate damages. Defendants themselves accepted, that the Claimant is not able to calculate the sqm quantities in the absence of knowledge of the different packaging sizes of Respondents.

37. There was no exception to be made for the recall of demo samples and plates of which the indicated shelf life expired. Moreover, those exceptions should have been brought up in the proceedings on the merits. Also, insolvent companies may still use the delivered plates. Further, all recipients of discounts should have received recall letters as well.

38. Defendants responded again with a further brief of 24 December 2025, for which they filed a further application to allow the brief in these proceedings under R. 36 RoP (FBD- E16). In this brief they argue that Claimant tried to get access to information by third parties to which it had no right under the decision. It was without legal basis to ask for information to be provided by different entities within the Kodak group of companies and following sales of third parties as Claimant deliberately chose only to sue the three companies of the Kodak group, which are parties to these proceedings. Moreover, the three Defendants would not have control over other companies of the Kodak group. Defendants would not have access to such information under the control of different companies of the Kodak group. It was incorrect that the external auditor had no access to the relevant internal data (Exhibit FBD-E13 mn. 11 and 12).

For further details reference is made to the briefs and exhibits exchanged between the parties. Defendants requested an oral hearing to discuss these points. Claimant did not object to this. The Court, however, did not deem a further oral hearing necessary.

GROUNDS FOR THE ORDER:

General considerations of enforcement with respect to Non-UPC territory

39. Against the backdrop, that in this case a first decision of 2 April 2025 was delivered concerning the German part of the patent-in-suit, to which the current enforcement application relates, and a second decision of 18 July 2025 was delivered concerning the UK part of the patent-in-suit after a stay of proceedings in light of the ECJ's case BSH Hausgeräte and taking into consideration that enforcement requests, which are based on the UK decision of 18 July 2025 are also likely to follow, it appears appropriate to clarify fundamental points concerning the interplay of international jurisdiction and the enforcement and enforceability of such decisions.

40. This is not only of fundamental importance for the case at hand, but also so as to de-escalate the current jurisdictional conflict and to enter into a respectful discussion on equal terms on the matters, which lie before the various courts, in an attempt to resolve them in a way, where courts of one state respect the decisions of the courts of another state and where each court accepts the territorial limitations of each court's decisions. This appears even more so since the European Court of Justice, when deciding the questions of international jurisdiction under the Brussels Regulation, was not called upon to decide the follow-up questions in the respective case, but the question concerning the proper construction of European Law on jurisdiction on the merits of a case.

41. As it was the present Local Division of the UPC, which rendered injunctive and further relief concerning a Non-EU territory, here the United Kingdom, for the first time, and as the implementation of the ECJ's decision into the (national) court practice is still developing as the proceedings concerned proceed, this Order takes the liberty to elaborate upon the underlying questions on a broader level as the Judge-rapporteur believes this case offers a reasonable opportunity for it.

42. When doing this, it cannot be emphasized enough, that the only basis for such decision has to be the applicable law and not concerns, how the decision may be received by the interested circles and whether or not they will be motivated by the decision to bring further cases to this court or in another appropriate forum. As there is very limited opportunity for foreign courts to engage in an exchange so as to understand each other's point of view better, the parties and the representatives bear the responsibility, under the applicable ethical codes of conduct, to help the respective court to properly understand the position of a foreign court and its applicable law and to avoid strategically exploiting lack of such knowledge. It is emphasized, that this is not mean to be an accusation directed against any concrete representative in any proceeding before this Division. It cannot be in the interest of the parties as well to waste time and money with measures and counter-measures in the various jurisdictions concerned. Rather the courts should be supported in arriving at sound decisions based on a proper understanding of the foreign law and in being able to concentrate upon the substance matter of the dispute and help to resolve it.

<u>Shortcomings of Defendants concerning the German part of the patent-in-suit</u>

43. That being said, the present case has to be resolved and considerations of comity have to be powerfully engaged:

<u>Information on products manufactured in Germany for the export market missing</u>

44. Defendants cannot be heard with their opinion, that only information concerning deliveries on the German market is owed under the decision and also profits legally realised by different entities within the Kodak group of companies in consequence of the manufacturing of the Defendants in Germany is to be included. Claimant's point that, if it were correct that the shifting of infringer's profits to other entities would limit the damages, the patent

holder would have to sue the entire (worldwide) company for compensating a fair share of the illegal infringer's profit, is exactly the reason, why in general and in this case the Claimant will sue the manufacturer as the source of the attacked embodiments and not all different entities of the respective group of companies in parallel. It is the manufacturing process in Germany, where the patent-in-suit is in force, which has been found to be infringing behaviour. Therefore, it is evident that the profits, which are causally linked to the manufacturing on the internal market, are relevant information as they contribute to the damages, which will have to be calculated after the information has been rendered.

45. At this stage, considerations of comity and territorial scope play a significant role. As a court's decision is only immediately enforceable without further need for recognition in its own territory. In the case of the UPC this is the territory of the UPC members states. Accordingly, Art. 34 UPCA states that decisions of the court shall cover, in case of a European patent, the territory of those Contracting Member States for which the European patent has effect. The decision or order of the UPC, in consequence, does not need formal recognition by the courts of the Contracting Member States of the UPCA. This is the logical consequence of the UPC being established as a court common to the Contracting Member States (Art 1 UPCA, Art 71a Brussels Ia Regulation, see Tilmann/v Falck/Dorn Art 34 UPCA mn. 29). A decision of the UPC is as good as a decision of the national courts of the Contracting Member States and receive automatic recognition and have immediate effect.

46. This is not the case with respect to foreign territories. In such territories, the decision of the UPC has to be recognized by the competent national courts, which decide upon the recognition of the decisions of foreign courts. Only if bilateral or multilateral treaties on recognition and enforcement exists, such decisions may be, subject to the respective provisions in the treaties, be enforceable without the need for further recognition.

47. If, however, no such treaty exists, a decision of the UPC, irrespective of it being rendered in the context of a SEP case or another patent case, is only enforceable and will only be enforced, after the UPC's decision was recognized by the competent national courts in accordance with the national principles to be applied. Therefore, the question of international jurisdiction of the UPC is to be strictly differentiated from the question, whether the decision, for which the UPC accepted international jurisdiction – be it under the standards of the ECJ's judgement in the case BSH Hausgeräte or for other reasons – is enforceable in the territory concerned (see as one example from the German commentaries Stein/Jonas/Roth on § 328 German Code of Civil Procedure para 1, and as one general example for this generally accepted principle of international civil procedure German Federal Court of Justice, Decision of 1 June 1983 - IV b ZR 386/81, NJW 1983, p. 1976, 1977). This is different, if the Brussels Regulation is applicable, as its Art 45(3) foresees that the question, if the foreign court of another EU Member State correctly accepted its jurisdiction, is not to be re-evaluated by the court of recognition (see Schlosser/Hess EuZPR, Art 45 Para. 37). In consequence, in the absence of automatic recognition of the UPC's decision due to multi- or bilateral treaties as the case may be, the UPC's decision will only be enforceable, e.g. by imposing penalties, where a party is accused of not respecting the injunction, after the UPC's decision was recognized by the courts of the respective territory. Before, any request for enforcement is premature. Whether only time periods of disobedience after a decision

of the national parts to recognize the UPC's decision can be taken into consideration for determining the amount of penalties or not, will have to be decided on a later occasion.

48. This is true not only for the injunctive relief granted, which may neither be directly enforced on foreign territory by ordering and enforcing e.g. the shutdown of manufacturing premises, nor indirectly by imposing penalties, but also for further remedies granted.

49. An exception may apply, where the effects of the enforcement do not affect foreign territory, e.g. where a defendant, like in this case, has its principal place of business in the territory of the UPC Contracting Member States and has to render information, which concerns activities on foreign territory. In such a scenario, it may well be possible to order such defendant to render information and to impose penalties. This is because the entity concerned has its place of business in UPC territory, does business here and it is only the effects of that business, which result in damages in the foreign territory. For further remedies granted in the operative part of the decision and details, a decision will have to be made based on the individual facts of the case.

50. In the case at hand, the decision on the merits ordered in its operative part B.II, that Defendants have to render information stating i.a. the quantities produced, manufactured and delivered and in particular manufacturing quantities and times as well as the deliveries and turnover, gross margin and the contribution margin generated by Defendants with the sale of these products. All this concerns the infringement in Germany as defined under A.I. of the operative part of the decision. As the manufacturing takes place in Germany, the respective details have to be rendered and are not limited to attacked embodiments, which are delivered on the German market. Also attacked embodiments produced for export are still produced in Germany and the production was found to be infringing the German patent-in-suit. Therefore, the Defendants are wrong in arguing, that they would only have to disclose deliveries in Germany. The Defendants were only able to generate income because of the manufacturing in Germany. If Defendants were right, a patent infringer could produce in a territory, where a patent is in force, without having to fear that attributable parts of the income resulting therefrom are taken into account when calculating damages, because that income is generated abroad.

51. Respecting the principle of comity and accepting that a decision of the UPC only has immediate effects in the UPC member states and – in the absence of multi- or bilateral treaties – needs to be recognized in a foreign state first, the generated profits, which can be attributed to the manufacturing in Germany will then have to determined on the basis of an evaluative consideration, which limits the amounts collectable by enforcing the present decision to those amounts, which concern infringement of the German part of the patent-in-suit. So as to be able to determine these amounts and so as to be able to decide, which of the possible forms of calculations of the damage is chosen, rendering these details is also necessary and owed under the decision.

52. Defendants are also wrong in their premise, that a defendant is only obliged to render such information, which it possesses itself or which is in possession of a subsidiary of such defendant. In the first place the defendant, who is a party to the proceedings, is obliged to

retain such information from the other entities of the same group of companies and exercise its possibilities to influence them so as to provide the information. Defendants did not bring forward, that they would not possess the requested information themselves, nor did they report on any attempts to retain such information, if not in their hands already, from other Kodak group entities. It is also not of importance in this context, whether or not the Defendants to these proceedings have legal ownership of the attacked products or whether the final turnover is entered into their books or into the books of another entity of the Kodak group like Kodak Limited.

53. As introduced by way of reference to case law of the German Federal Court (BGH, Decision of 7 May 2024 - X ZR 104/22; GRUR-Int 2025, 257, par. 24ff. – published in EN), the underlying argument is supported, that the infringer is obliged to render accounts, if patent-infringing offers or manufacturing leads to deliveries or other acts abroad. Of course, if the Claimant can also assert claims against the infringer for acts committed abroad, this may have the consequence that these acts are included several times in the calculation of damages. In this case, a value-based attribution must be made between the realised profits and the individual acts on the relevant territory. If such assessment is done, it does not lead to a territorial extension of the decision and the patent protection (here of the German part of the patent-in-suit) ,which would contradict the principles of territoriality and comity, because the claim for information regarding follow-up activities abroad is granted and in consequence enforced solely for the purpose of calculating damages within the territory of the decision.

54. As it is undisputed, that Defendants fell short of providing this significant part of information owed under the decision, the penalty order as granted is justified for this evident deficiency alone.

Incomplete quantities last quarter of 2022

55. Against this backdrop, it does not play a significant role, that Defendants undisputedly fell short of communicating the quantities for the last quarter of 2022 for a certain time due to negligence.

Non-verifiable quantities of deliveries

56. In contrast, it is a further considerable shortcoming, that Defendants only rendered deliveries, which cannot be verified by Claimant. It is an obvious shortcoming only to share the square meter of produced printing plate precursors but not to share, how many sqm have delivered to which markets. From indicating the units by way of reference to certain internal codes consisting of multi-digit numbers, Claimant cannot derive the quantity in sqm, which were actually delivered, as it does not have the information, how much sqm go into which “unit”. As – for the calculation of damages and for making the choice between the methods to calculate them – the Claimant needs to verify, how much of the sqm, which were manufactured in Germany, went into the internal market and how many sqm went to foreign markets and to which of them, the information rendered is insufficient.

57. To avoid further shortcomings, it is to be remarked, that – as the operative part of the decision speaks of the same “quantities” in B.II.2, first and second bullet point and as also

A.II refers to sqm and taking into account, that defendants themselves reported on returned plates in sqm – the quantities will have to be rendered in sqm. It is not the task of Claimant to calculate the sqm based on a disclosure by Defendants of how many sqm go into which "unit". Moreover, uncertainties may arise, as the amount of sqm per dedicated "unit" may have changed over time as package sizes may have ben changed. What is owed under the operative part of the decision is a clear indication of how many sqm were delivered in which specific delivery to which market. The information must be provided in a way that is easy to understand and follow.

Insufficient revenue and margin information

58. Furthermore, the margin and revenue information rendered thus far is insufficient. It is undisputed, that Defendants did not disclose the details and basis of the factors they deduced, i.e. the numbers right to the "Gross sales" columns. It is not sufficient, to refer to the memorandum of an external auditors for confirmation, if – like in this case – the auditor did not have full access to the relevant books. First, the work of the external auditor in his words "does not represent a statement as to whether and to what extent profit margins were achieved with the production and/or sale of Sonora Xtra-3 printing-plates at the level of other than the aforementioned entities in the global Kodak Group or from the perspective of the Kodak Group as a whole", i.e. the numbers are insufficient for the reasons explained supra. Further, that work was based on limited material as provided by Defendants only and as listed in mn. 11 of the report (see FBD-E13), not on comprehensive numbers to which the auditor would have had free access. Thus, the numbers disclosed were chosen by Defendants alone as confirmed in mn. 12, 15, 17, 23 of the report (see FBD-E13). So as to limit their liability, the auditor therefore explains in the concluding remarks (see FBD-E13 mn. 35), that the profit margins are "comprehensible and mathematically plausible, assuming that the input parameters are correct". This is not sufficient as a replacement for rendering the complete information.

Insufficient recall

59. Again, it is undisputed,d that recall letters were not sent out to all customers, which received the attacked embodiments. The justifications given by Defendants are insufficient. First, also attacked embodiments, which were delivered to now insolvent companies, have to be recalled. Depending on the applicable insolvency regime, the insolvency administrator or trustee or the debtor in court-supervised self-administration may still decide to continue production with the plates, if that makes economic sense.

60. Furthermore, it is not to be accepted, that no recall letters were sent to customers just because allegedly the shelf life of ten month already expired. The Defendants refer to a decision of the Higher Regional Court Düsseldorf in a completely different scenario, where certain ingredients had not to be used due to the regulatory applicable norms. In the case at hand, it may well be – as alleged by Defendants – that German customers, who want to guarantee stellar quality of their printing products, would not use such plates. But still such plates may be used for printing jobs for other markets, where the ordinary customer may not complain about a lower quality level, if the products are then offered at discount prices.

Insufficient information on advertising

61. For the reasons explained supra, the argument, that none of the present Defendants commissioned or paid for advertising regarding Sonora Xtra-3 is not relevant, so that the Defendants are in breach of their obligations under B.II. of the decisions. Their obligation is not limited to the information readily available without reaching out to other entities of the Kodak Group – especially since the Defendants undisputedly used that advertising material.

Destruction of samples

62. Finally, Defendants cannot deny destruction of plates, which they intended to possess as samples for evidentiary purposes. There is no justifiable reason evident and also not explained, for which "evidentiary purposes" that should be necessary. If so, the Defendants can still destroy their samples in the sense, that it is physically excluded that the samples can be used for any future printing jobs, e.g. by just cutting out small pieces of DIN A3/4 size and engrave the words "SONORA X-TRA 3 sample", which may be kept, but where it is excluded that they could be used for any future printing job.

Request for auditing

63. Under the circumstances at hand, it was necessary to order Defendants to verify and confirm the completeness and accuracy by a certified sworn auditor as requested by the Claimant (see CoA Order of 14 October 2025 UPC_CoA_699/2025 mn. 43 et seqq.). Still, the choice of the auditor is to be left to the Defendants, especially since Claimant did not raise any doubts as to the independence or impartiality of the external auditor appointed by the Defendants, but only criticizes that the auditor was fed with insufficient information.

No further order on duties under the decision

64. However, it was sufficient to detail in the grounds of this orders, where the shortcomings lie, so that it was not necessary to order explicitly again, that Defendants have to submit copies of all recall letters. It is sufficient that this becomes abundantly clear from the grounds. Also, all further points of question have been dealt with in this order.

Setting proportionate penalties

65. Claimant's application had to be accepted and a penalty be imposed upon Defendants to punish their shortcomings and disobedience with the operative part of the decision of the UPC Claimant seeks to enforce and to coerce Defendants to comply with what had been ordered by the Court. As these proceedings have already seen a first enforcement order and as now only dates after this first order was issued are concerned, taking into account the extent of disobedience, the daily penalties as contained in the first order and as accepted in the modified form by the Court of Appeal had to be ordered and had not to be reduced.

66. For reasons of proportionality (cf. Art. 67(1) UPCA), the party obliged to communicate the information must be granted a reasonable period of time, taking into account the specific circumstances of the individual case. In determining the length of this period, particular

consideration must be given, amongst other, to the scope of the information required to be provided, the time period to which the disclosure relates, and the resources available to the obliged part (CoA UPC_CoA_845/2024, APL_68523/2024, UPC_CoA_50/2025, APL_3697/2025 , Order of 30 May 2025 – Belkin v. Philips). This period is well over in the case at hand and Defendants cannot try to evade enforcement by pointing to allegedly yet unsettled legal questions, if the incompleteness flies into the face of every reasonable party.

67. The Defendants are still not complying with the final decision on the German part of the patent-in-suit. Due to the multiple and evident shortcomings, which are detailed supra, and taking into consideration that the Panel already issued a first penalty order, which was upheld in part by the Court of Appeal and only revoked in other parts for formal reasons, it is adequate to impose the daily penalty payments as contained in the first order as modified in its details by the Court of Appeal's order. As considerable time has passed since 23 July 2025, the date of the first enforcement Order and the starting date for the enforcement request at hand, a considerable amount of penalties has accumulated over time. However, this is the consequence of the evident consequence of Defendants' shortcomings. The deficiencies are so evident, that there is no room to take into consideration, that the current case law of the UPC is not very rich on enforcement issues. A prudent party, advised by experienced defense counsel, would have taken all necessary steps so as to avoid any remaining doubts, whether or not the decision was properly complied with or not. This is not the case here.

68. Therefore, so as to coerce Defendants to comply with the operative parts of the final decision Claimant seeks to enforce in these proceedings, a penalty of 2.500 € per day is set for each day of non-compliance on 24 July 2025 extending until 4 August 2025. This is 12 calendar day times 2.500 €, which accumulates to 30.000 €.

69. For every day of further non-compliance with this order after 4 August 2025, the penalty is set to 10.000 € per day. For the time from 4 August 2025 to 20 January 2026 this makes 169 calendar day times 10.000 € which accumulates to 1.690.000 €.

70. In total the penalties payable to the court are set to 1.720.000 €.

71. Fur any further disobedience, the penalty to be paid is increased to 25.000 € per day. In this context it may be worth mentioning, that the "request" of Claimant is only to be understood as a suggestion to the court as the setting of penalties is done also in the interest of the court and can therefore not be limited by the request of the Claimant concerned.

72. In consequence, defendants requests had to be rejected.

COSTS

73. Since the Claimant is essentially successful from an economic point of view, the Defendants have to bear the costs of the proceedings.

ORDER:

1. The Defendants are ordered jointly to pay a penalty of **1.720.000 €**, payable to the Court within two weeks from the date of service of this order, for the failure to comply with order B.II. (information), B.III. (destruction), B.IV (recall) and B.V. (removal from the channels of commerce) of the operative part of the final decision of the Local Division Mannheim, Court of First Instance of the Unified Patent Court dated 2 April 2025 UPC_CFI_365/2023 so far.

2. For every day of further non-compliance with this order after 21 January 2026 the penalty is set to 25.000 € per day and may be increased upon further application of the Claimant.

3. The Defendants are ordered to verify and confirm the completeness and accuracy of their information by a certified, sworn auditor with German residence appointed by the Defendants, at the expense of the Defendants, whereby the auditor shall be granted access to the Defendants' premises for the purpose of examining all relevant documents and whereby the auditor shall be bound to maintain confidentiality towards the Claimant with regard to all information provided to them beyond the infringing products;

   a) whereby the verification must be submitted to the Claimant and the Court no later than one month after the Defendants have supplemented their information,

   b) whereby the Defendants bear the risk that further penalties accumulate in the meantime.

4. This order is immediately enforceable.

5. All other requests of Claimant and Defendants are rejected.

6. The Defendants have to bear the costs of the proceedings.

Issued in Mannheim on 20 January 2026

NAMES AND SIGNATURES

Peter Michael Dr. Tochtermann

Digital unterschrieben von Peter Michael Dr. Tochtermann
Datum: 2026.01.20 17:55:18 +01'00'

Tochtermann
Presiding Judge and Judge-rapporteur