

**GENERAL TERMS AND CONDITIONS OF SALE**  
**ORLEN POLUDNIE S.A. version from March 1, 2024**

These General Terms and Conditions of Sale are an integral part of the Agreement. Different provisions of the Agreement are binding only if so expressly stipulated in the body of the Agreement.

**I. Definitions**

**Seller (Supplier)**

means ORLEN Południe Spółka Akcyjna, with its registered office in Trzebinia, 22 Fabryczna Street, with share capital (fully paid up) of PLN 209.123.180,00, entered in the Register of Entrepreneurs of the National Court Register kept by the District Court for Krakow - Śródmieście in Krakow XII Economic Division of the National Court Register under KRS number 0000125856, NIP number 628-00-00-977, BDO: 000007910 Within the framework of these General Terms and Conditions of Sale, the term Seller shall also mean Supplier within the meaning of the Civil Code, unless the context or the Agreement indicates otherwise.

**Buyer (Recipient)**

means an entrepreneur with whom the Seller has entered into the Agreement or who has proceeded to execute the order. Under these General Terms and Conditions of Sale, the term Buyer also means the Recipient, unless the context or the Agreement provides otherwise.

**Product**

means the subject matter of the Agreement, that is, the movables indicated in the Agreement document, in particular the Seller's products. Within the framework of these General Terms and Conditions of Sale, the term Product also means commercial goods, unless the context or content of the Agreement indicates otherwise.

**Agreement**

means a document entitled: "order", "agreement", "offer", which specifies at least the person of the Buyer and the Seller, the quantity of Products, the price or the conditions for determining the price (e.g. the Seller's offer accepted by the Buyer) and the delivery date or the conditions for determining the delivery date (e.g. the dates resulting from the Seller's accepted offer).

**General Terms and Conditions of Sale**

means these General Terms and Conditions of Sale of ORLEN Południe S.A.

**PARTY**

Buyer or Seller, or if the plural is used, Buyer and Seller together.

**c.c. or civil code**

the Civil Code Act of 23 April 1964

**I. CONCLUSION OF THE AGREEMENT**

§ 1

1. The Seller and the Buyer may conclude the Agreement in any mode, including, in particular, the Buyer's acceptance of the Seller's offer to sell the Product or the Seller's acceptance of the Buyer's order or offer to buy the Product.
2. If, prior to signing the Contract, the Seller delivered the Product to the Buyer, the provisions of the General Terms and Conditions of Sale shall apply to such delivery, unless the Parties have expressly agreed otherwise or the Buyer, exercising due diligence, could not become familiar with these General Terms and Conditions of Sale.
3. In the case of conclusion of the Agreement in accordance with Article 682 or 69 of the Civil Code, i.e. through the Buyer's tacit acceptance of the Seller's offer or through the Seller's accession to the execution of the Agreement, it

shall be deemed that the Parties have concluded the Agreement on the terms specified by the Seller taking into account the General Terms and Conditions of Sale, if in the content of the offer or other statement addressed to the Buyer it was indicated that the Agreement will be concluded on the terms specified in the General Terms and Conditions of Sale or if the General Terms and Conditions of Sale applied to the previously concluded Agreement by the Parties.

4. The offer can only be accepted without reservations. If the Buyer, in response to the Seller's offer, presents his objections to the offer, this shall be considered a new offer requiring its acceptance by the Seller.

## II. TERMS OF DELIVERY

### § 2

1. The Seller shall deliver the Product within the time specified in the Agreement. If no deadline is indicated, the Product shall be delivered immediately, but no later than 30 days from the date of receipt of payment from the Buyer.
2. The place of delivery is the Seller's plant indicated in the Agreement, that is, Poland, Trzebinia Plant, 22 Fabryczna Street or Jedlicze Plant, 14 Trzecieckiego Street, unless otherwise expressly stated in the Agreement. Delivery shall be made in accordance with the FCA clause according to Incoterms 2020, unless otherwise agreed by the Parties.
3. The parties may specify a different delivery base with the clauses used having the meaning as established in the Incoterms 2020 rules.

### § 3.

The Buyer is obliged to inform about any situation that may affect the timely delivery of the Product, in particular, transport difficulties, behavior of third parties, strikes and similar events. At the same time, the Buyer will inform what is the anticipated impact of the event on the performance of the Contract and the measures taken to perform the Agreement in accordance with its wording. Submission by the Buyer to the Seller of the information referred to in the preceding sentence does not relieve the Buyer of his obligations under the Agreement.

### § 4.

1. Delivery of the Product in parts is permissible, unless the necessity for delivery in one shipment results from the provisions of the Agreement or the characteristics of the Product.
2. Delivery of the Product in a quantity of +/- 10% from the quantity subject to the Agreement shall be considered proper performance of the Agreement, unless otherwise agreed by the Parties in the Agreement.
3. In the case indicated in § 4 paragraph 2 of the General Terms and Conditions of Sale, the Buyer is exempt from payment for the undelivered part of the Product. At the same time, in such a case, the Seller will not incur any additional costs or be obliged to pay damages or liquidated damages.
4. In the case of partial delivery (delivery made in batches) by road or rail transport, the Seller shall not be liable if the difference in the quantity of the delivered Product does not exceed 0.5% of the quantity of the Product. The rule referred to in the preceding sentence does not change the rules for the settlement of losses of excise commodities under the Excise Duty Act and implementing provisions to this act.

### § 5

1. The party responsible for transport is liable for the cleanliness of means of transport delivered for the carriage of the Product.
2. Unless otherwise stated, the Seller shall take two samples of the Product from a given production batch being the subject matter of delivery. Samples taken by the Seller will be stored at the Seller for a minimum period of 7 days.

### § 6

1. Any change of the delivery date agreed in the Agreement requires the Seller's written consent. The postponement of the delivery date not exceeding 48 hours may be agreed by phone and does not require the amendment to the Agreement.
2. The date of sale shall be the date of delivery or release of the Product at the place indicated in the Agreement, unless the Parties agree otherwise.

## III. PRODUCT

§ 7.

The Seller shall deliver the Product in accordance with the Agreement and the attached documents, in particular, the Product shall comply with the applicable relevant standards and laws, the Seller's assurances as to the characteristics of the Product, the characteristics of the Product communicated to the Buyer or published by the Seller. In case of discrepancies between the above-mentioned characteristics of the Product, the Product shall meet the parameters contained in the product quality certificate attached by the Seller.

**IV. BREACH OF THE AGREEMENT**

§ 8

1. In case of delay in receipt of the Product exceeding 7 days, the Seller may charge the Buyer for the cost of storing the Product.
2. The Seller shall not be liable for lost profits related to the non-performance of the Contract. The Seller's liability is limited to the value of the Product.
3. The Buyer shall be liable for the actions of the persons he uses to perform the Agreement, in particular the carrier, as for his own actions.

**V. PAYMENT**

§ 9

1. If the Parties have not agreed in the Agreement to prepay for the Product, payment shall be made on the date indicated in the Agreement or in the Seller's invoice, as agreed by the Parties taking into account the rules under the Seller's Credit and Collection Policy and Procedure currently in effect.
2. Payment will be made to the Seller's bank account indicated in the invoice.
3. If payment is made from a foreign (other than Polish) bank account, for such a transfer the costs of the foreign bank and intermediary bank (if any) shall be borne by the Buyer. The cost of the bank on the Seller's side shall be borne by the Seller.
4. The filing of a complaint with respect to a Product does not suspend payment on the part of the Buyer.
5. The day of payment is the day of crediting the Seller's bank account.
6. Unless otherwise specified in the Agreement, in the case of transactions with a domestic entity, when the price of the Product has been determined by the Parties in a foreign currency and is then subject to translation into PLN for the purpose of issuing an invoice by the Seller and payment by the Buyer in PLN, such translation shall be made into PLN based on the average exchange rate of such currency announced by the National Bank of Poland, in effect on a given day as agreed between the Parties.
7. Deduction of the Buyer's mutual receivables from the Seller's receivables from the sale price of the Product is allowed if the Seller gives written consent to the deduction.
8. In case of a delay in payment of the sales price of the Product exceeding 1 business day, the Seller may withhold deliveries until the day of full settlement of the outstanding payment.

**VI. PRODUCT QUALITY**

§ 10

1. The Buyer is obliged to examine the Product immediately upon receipt. The Seller shall be entitled to leave unprocessed a complaint submitted more than 7 days after the date of release of the Product.
2. In the event of a Buyer's complaint about the quality of the Product, laboratory tests will be conducted on samples taken by the Seller when the Product is loaded.
3. Unless the Parties agree otherwise in writing, the Seller shall submit the sample for testing to an independent laboratory mutually agreed upon by the Parties within 7 days of receipt of the Buyer's complaint. The decision of an independent laboratory shall be binding on the Parties. The cost of the operation of the independent laboratory will be paid by the Seller in the event that the complaint proves to be justified, or by the Buyer in the event of an unfounded complaint.
4. The Seller is obliged to consider the complaint within 14 days of receipt of the Buyer's written notification.

5. If the complaint is accepted, the Seller will replace the Product with a defect-free one. In the event that replacement of the Product is not possible or in the event of a repeated complaint about the same delivery, the Buyer is entitled to demand a reduction in price, according to the reduced value of the Product, unless the Parties agree otherwise in writing.
6. The Buyer is not entitled to rescind the Agreement due to defective delivery of the Product. The Seller's liability shall be limited to the value of the given delivery of the Product determined as of the date of sale.

## **VII. TRANSPORT**

### **§ 11**

1. If the Agreement provides that the transportation of the Product is on the Seller's side, the Buyer is obliged to examine the means of transportation before unloading.
2. In the event that the means of transport bears signs of damage, in particular, the seals are broken, the Buyer must immediately notify the Seller of this state of affairs under pain of losing claims related to defective delivery. In such a situation, the Buyer shall also not unload the Product under penalty of losing claims related to defective delivery.
3. The Seller may be released from liability to the Buyer related to defective delivery, for the reasons referred to in paragraph 2 above, if it transfers to the Buyer the Seller's rights against the carrier.

## **VIII. TAXES**

### **§ 12**

1. A Buyer purchasing a Product for which the Seller has applied a reduced rate of value-added tax (VAT), specifically 0%, is obliged to fulfill all requirements necessary under the Value Added Tax Act for the Seller to apply the reduced rate of VAT.
2. If the Buyer indicated in the order submitted to the Seller that the ordered Product is to be shipped outside the territory of Poland, then the Buyer is obliged to provide the Seller, no later than on the 25th day of the month following the delivery of the Product by the Seller, with the appropriate and complete documents required by the provisions of the VAT Act, which allow the application of the 0% VAT rate for this sale.
3. The Buyer declares that he is aware that, in accordance with the applicable tax law, in the event of resale to a subsequent purchaser of a Product purchased from the Seller, the commercial terms and conditions adopted for the resale of the Product to a subsequent purchaser may affect the rate of value added tax applied by the Seller for the delivery of the Product made to the Buyer. The Buyer reselling the Product purchased from the Seller, is obliged to apply such commercial terms and conditions for the resale of the Product, so that they do not cause the Seller to lose the right to apply the reduced rate of value added tax to the supply of the Product made to the Buyer.
4. Notwithstanding the Seller's right to seek payment of damages by the Buyer pursuant to § 12.5 below, if the Seller finds that the Buyer has violated any of the conditions set forth in § 12.1-3 above, the Seller shall be entitled to issue to the Buyer, in accordance with applicable law, a correction invoice to the sales invoice pursuant to which:
  - a) the gross sales price of the Product will be changed, i.e. increased by the amount of output tax calculated based on the product of the net price indicated in the original sales invoice and the tax rate of 23%. The value so calculated will constitute the new gross sales price of the Product, and/or
  - b) the incorrectly applied VAT rate by Seller will be changed.The Buyer shall be obliged to pay to the Seller the amount resulting from the corrective invoice referred to above within the period specified therein, but no longer than 14 days.

5. The Seller shall be entitled to claim payment by the Buyer of compensation for damages to the Seller caused by violation of the conditions set forth in § 12 paragraphs 1-3 above, in particular for interest, sanctions, penalties provided for by tax laws and bearing the economic burden of VAT.

## **IX. FORCE MAJEURE**

### § 13

1. The Parties agree that they shall not be liable for failure to comply with their obligations for important reasons caused by force majeure for the duration of force majeure.
2. Force majeure means an event that may occur in the future that will significantly affect the commencement or performance of the Agreement and that is beyond the control and will of the Buyer or Seller. Such unpredictable events, with no way to influence them - despite the efforts of the Seller and the Buyer - include, in particular:
  - a) war, state of emergency, upheaval;
  - b) nationwide general strike in industries having a major impact on the timely performance of the Agreement;
  - c) state of emergency announced by the competent public administration body, covering the area in which the place of delivery or the enterprise of the Seller or the Buyer is located.
3. The Parties undertake to inform each other immediately about the occurrence of an event of force majeure.

## **X. TERMINATION**

### § 14

1. In the case of conclusion of the Agreement for an indefinite period, each Party may terminate the Agreement with a one-month notice period with effect at the end of the calendar month, unless expressly stated otherwise in the Agreement.
2. The Parties are obliged to fulfil the obligations contracted before the date of termination of the Agreement.

### § 15

1. The Seller shall have the right to withdraw from the Agreement when:
  - a) the Buyer failed to collect/accept the Goods within 14 days from the agreed collection/acceptance date/time limit;
  - b) The Buyer has failed to make payment for the Product within 14 days of the expiration of the deadline specified in the Seller's invoice or has been in default in payment of other obligations to the Seller for a period exceeding 14 days;
  - c) Due to the Buyer's financial situation, in particular the seizure of the Buyer's assets in enforcement proceedings, or when there are serious doubts that the Buyer will perform his obligations under the Agreement.
2. In the event of termination of the Agreement in accordance with § 15 (1) above, the Buyer shall pay the Seller a contractual penalty in the amount of 10% of the value of the ordered Product.
3. The right to withdraw from the Agreement referred to in § 15 par. 1 may be exercised by the Seller within one month from the day on which the circumstances justifying the withdrawal from the Agreement occurred.

## **XI. FINAL PROVISIONS**

### § 16

1. These General Terms and Conditions of Sale, as well as attachments to the Agreement contain the entirety of agreements and conditions agreed between the Buyer and the Seller and may not be changed orally or in any other way than with the written agreement signed by the Buyer and the Seller or their legal successors, and amendments to the Agreement, made otherwise than in writing, will be considered void. The obligation to keep the written form does not apply to the Seller's offers for the sale of Products and the Buyer's orders confirming the acceptance of the Seller's offer, which may be submitted via e-mail on the basis of the Framework Agreement previously concluded by the Parties in writing concluded for a definite or indefinite period of time and forming an integral part of the GTS.

2. The signed copy of the Agreement and these General Terms and Conditions of Sale will be considered the original for all purposes. If these General Terms and Conditions of Sale are not signed, they bind the Parties as long as the Buyer could easily read the wording of these General Terms and Conditions of Sale before signing the Agreement.
3. The deadlines specified in these General Terms and Conditions of Sale shall be strictly adhered to in connection with the performance of each of the provisions of this Agreement and these General Terms and Conditions of Sale for which the time of performance is an important factor. All references to dates contained in the Agreement and in these General Terms and Conditions of Sale shall be understood as calendar days, unless clearly indicated otherwise.
4. Titles and headlines are provided solely as a convenience, do not form part of the Agreement or these General Terms and Conditions of Sale, and will not in any way affect the interpretation of any part of the Agreement or these General Terms and Conditions of Sale.
5. If the Agreement, including the General Terms and Conditions of Sale, require the Seller's consent, such consent shall be granted in writing under pain of nullity before performing the action in a clean manner, and it is ineffective to grant the consent in an implicit way by the Seller. The transfer of any rights of the Buyer resulting from the Agreement requires the written consent of the Seller.
6. The amendment to these General Terms and Conditions of Sale is possible through a unilateral statement of the Seller. In this case, the Buyer is entitled to terminate the Agreement with a month notice period with effect at the end of the calendar month, even if the Agreement was concluded for a definite period. The right to terminate the Agreement expires after one month from the date of notifying the Buyer about the amendment to the General Terms and Conditions of Sale by the Seller. In the case of submission of the declaration of termination of the Agreement until the date of termination of the Agreement, the amendments made shall not apply.
7. To all matters not settled in this Agreement and these General Terms and Conditions of Sale, the provisions of the Civil Code and other provisions of Polish law shall apply, excluding the Vienna Convention on the International Sale of Goods.
8. All disputes related to the content, term and performance of the Agreement, which cannot be settled by the Parties in an amicable way, shall be settled by the court competent for the registered office of the Seller.
9. If any provision of the Contract or these GTS is found by a court of competent jurisdiction to be invalid, ineffective or unenforceable, the remaining provisions of the Contract or these GTS shall remain in full force and effect and shall in no way be affected, limited or invalidated thereby, unless the circumstances indicate that either Buyer or Seller would not have entered into the Contract without the revoked provisions.
10. Payment or charging any contractual penalty specified in the Agreement or in these General Terms and Conditions does not preclude the Seller from seeking compensation from the Buyer for non-performance or improper performance of the Agreement, in the amount exceeding the amount of contractual penalties paid.
11. The persons entering into the Agreement on behalf of the Buyer and the Seller represent and warrant that they have all necessary powers of attorney and authorizations to enter into the Agreement on the terms and conditions set forth in this Agreement and in these GTS, on behalf of the Buyer and the Seller, respectively.
12. All declarations of the Parties made in writing as part of the performance of this Agreement, sent to the address provided in the Agreement, shall be deemed effectively delivered, unless the Party notified in writing about the change of the address.