

## GENERAL TERMS OF SALE AND DELIVERY

**Polipak sp. z o.o.**

### I. DEFINITIONS, GENERAL CONSIDERATIONS

1. The terms used in this document have the following meanings:
  - a. **GTS** - these general terms of sale and delivery of goods of Polipak sp. z o.o.
  - b. **Seller** - company Polipak sp. z o.o. with its registered office in 63-000 Środa Wielkopolska, ul. Fabryczna 7, entered into the Register of Entrepreneurs of the National Court Register under KRS number 0000233546, whose registration files are kept by the District Court in Poznań - Nowe Miasto & Wilda in Poznań, 9th Commercial Department, National Business Registry Number 630319202, taxpayer identification number 7861007728;
  - c. **Buyer** - a legal entity, organizational unit without legal personality or a natural person conducting a business activity, who purchases the goods or services offered by the Seller in connection with this activity, for professional purposes;
  - d. **Parties/Party** - jointly the Seller and the Buyer or respectively the Buyer or the Seller;
  - e. **Goods** - products manufactured by the Seller or other finished products available from the Seller;
  - f. **Order** - the acceptance by the Buyer of an offer from the Seller submitted in a documentary form, delivered by email;
  - g. **Confirmation** - the Seller's electronically filed statement of the acceptance of the Order made to the Buyer upon its receipt - delivered by email, stating the estimated time of the Order realization;
  - h. **Payment** - the payment term, after which the price of the Goods and total value of the Order becomes due;
  - i. **Contract** - the contract for the sale of Goods as a result of an order and its confirmation in accordance with these GTS, or, under certain circumstances, by signing a separate, written agreement;
  - j. **Delivery** - the provision of goods or services to the indicated address from the Order or preparation for its issue at the Seller's place of business. If in a given case the Parties agree differently in the content of the Order, deliveries are executed in the Incoterms 2020, Ex Works (EXW) model;
  - k. **Business Day** - each day from Monday to Friday, except statutorily non-working days in the Republic of Poland.
2. Unless the Parties decide differently by ways of an agreement concluded in a written form (under pain nullity), the provisions of GTS shall apply to any Contract and replace all hitherto arrangements or declarations made between the Parties in respect of the conditions of Sale and Delivery, starting from 1st of March 2022.
3. These GTS exclude the possibility to apply and model contracts, regulations, general terms of sale or other similar documents used by the Buyer.
4. The content of GTC is sent to the Buyer by the Seller together with the commercial offer. When deciding to place an order, the Buyer accepts the content of these GTC. Acceptance by the Buyer may take place in any form, i.e. in writing, electronically or implied.

## II. CONCLUSION OF A CONTRACT

1. The condition for the effective conclusion of Sales Agreement is submitting the Order by the seller delivered by the email. Confirmation of the Order means that the Seller has received the Order and accepted it for the issue. Placing an Order by the Buyer does not bind the Seller, and the absence of the Seller's response does not mean tacit acceptance of the Order. An Order shall not be binding on the Seller, and in particular it shall not constitute an offer within the meaning of the provisions of the Civil Code, in particular within the scope specified in art. 681, 682 and art. 69 of the Civil Code Only the Orders explicitly confirmed by the Seller shall be deemed to have legal effects between the Parties. For the avoidance of doubt, it is confirmed that in relations between the Seller and the Buyer the provisions of art. 681, 682 and art. 69 of the Civil Code shall not apply.
2. Any correspondence addressed to the Buyer under the name "offer", including GTS, only constitutes a response to the enquiry and presents the range of Goods which are the subject of the enquiry and GTS (commercial information).
3. The Buyer evaluates on its sole basis the suitability of the Goods for the purpose intended by it. The Seller shall not be liable for using the Goods against the indications of the Seller as well as for incorrect or improper interpretation of information and technical specifications included in marketing materials provided or made available to the Buyer. The Seller is liable only for the characteristics of the Goods and their intended use, as expressly declared by the Seller.
4. Orders may be placed to the Seller by the email.
5. Each Order for its effectiveness should include:
  - a. the name of the Buyer and the exact address of its business address,
  - b. taxpayer identification number/VAT or its equivalent,
  - c. indication of the offer number to which it refers,
  - d. indication of the type (dimensions, thickness, colour, raw material, roll, type of bag, bag closing system, type and dimensions of carton, carton quantities, pallet quantities, print design, design of individual packaging, design of collective packaging, design of carton and pallet labels) and quantities of Goods meeting the Seller's MOQ.
  - e. unit net price of the Goods agreed between the Parties,
  - f. place and conditions of Delivery of the Goods,
  - g. the desired completion date of the Order (optional),
  - h. special requirements concerning labelling of the Goods or the logistics
  - i. a person authorised to contact in matters of the Order, his e-mail address and telephone number.
6. The date and conditions of Goods Delivery that are binding for the Parties shall be determined by the Seller, who shall specify them to the Buyer on the Confirmation of Order, taking into account the availability of production machinery, raw materials and packaging, unless the Seller fully accepts the Buyer's proposition in this subject.
  - 6.1. In the event that the Buyer requires an accelerated date of performance of the Order, such accelerated date shall be considered to have been agreed upon when the Seller confirms it to the Buyer in the Order Confirmation.
  - 6.2. Should it not be possible, after conclusion of the Contract, to execute the Contract within the agreed date for reasons beyond the Seller's control, the Seller will immediately inform the Buyer thereof, by email. In such case the Purchaser will not be entitled to any claim for damages due to the change of the date of execution of the Order.
  - 6.3. The Seller shall not be obliged to execute the Order when for reasons beyond its control, in particular due to actions of the Buyer, third parties or force majeure, execution of the Contract shall be impossible, considerably hindered or shall lead to material loss on the part of the Seller. In such case the Seller shall immediately inform the Buyer of this fact and in the absence of other agreements between the Parties the Agreement shall be terminated with an immediate effect. In such case the Parties shall not be entitled to any claim for damages or any other claim of similar nature resulting from termination of the Contract.
  - 6.4. subject to the provisions of part V "PRICES AND PAYMENT TERMS" of point 4 below, the Buyer is not allowed to withdraw from the Order or the Contract if the Order has been confirmed by the Seller. Withdrawal from the Order with the Seller's consent for the part in which it has already been executed or assigned for execution shall be excluded.
  - 6.5. On each and every occasion the Seller informs the Buyer of the minimum order quantities (MOQs) that are imposed by the Seller's suppliers with regard to customised packaging or additional markings (e.g. labels, banderol, leaflets) requested by the Buyer.
  - 6.6. The Buyer is obliged to confirm the use of customised packaging (labels, cartons) within a maximum time period of 6 months from the receipt of Order Confirmation, unless otherwise specified in the Order execution date or Delivery schedule. In the event that the Buyer desires to use the packaging



for a period longer than 6 months, withdraws the assortment from the market or changes the packaging, the Buyer is obliged to cover the costs of the unused packaging in compliance with the cost estimate made by the Seller, unless the Parties have agreed otherwise. In such situation the following solutions are feasible:

- a. return the packaging to the Buyer at their expense and risk;
  - b. storage of packaging in a Seller's warehouse for the purpose of execution of next orders, at the expense of the Buyer for a period not longer than 3 months; The cost of storage of 1 EURO pallet is 8,00 EUR/month.
  - c. disposal of the packaging at the expense and risk of the Buyer in the way chosen by the Seller.
- 6.7. In case of regular Deliveries of Goods requested by the Buyer, the Buyer is obliged to send to the Seller a forecast of demand for Goods on a quarterly and annual basis, in order to enable the Seller to ensure flow of execution of Orders and continuity of Deliveries. The Buyer is obliged to accept the Goods in quantities corresponding to the forecasts on a quarterly and annual basis. Should the Buyer fail to meet his obligations in such scope (non-acceptance of the ordered Goods or refusal to accept Delivery executed in a way compliant with the Order and with these GTS), the Buyer will be charged with the fee for storage of the non-accepted Goods in the net amount of 8,00 EUR (in words: EIGHT EURO 00/100) + VAT for each commenced month of storage up to 1 pallet place of the Goods.

### III. DELIVERIES

1. The Buyer selects the carrier or forwarder and the Seller is obliged to prepare the Goods for shipment in accordance with packing standards approved by the Seller, unless the Buyer specifies a different type of packaging and/or way of packaging in the Order and these are acceptable to the Seller.
2. The materials used by the Seller for packaging the Goods are non-returnable, except for pallets, unless specified otherwise in the content of the Order. The pallets have to be returned within 14 days of the date of Delivery. The return of pallets to the Seller's business location (loco: ul. Fabryczna 7, 63-000 Środa Wielkopolska) is at the expense and risk of the Buyer. Should the Buyer fail to return the pallets or should the pallets differ in quality from those delivered by the Seller, the Seller shall have the right to issue an appropriate VAT invoice to the Buyer with the date of payment as of the date of issuance of the invoice.
3. The time limit for Delivery starts on the day the Goods are handed over to the carrier, forwarder or other authorised person from the Seller's warehouse (Incoterms 2020, Ex Works).
4. The Seller shall not be liable for any losses, damages or costs (direct or indirect) resulting from the Buyer's claims due to incorrect or delayed Deliveries caused by the actions of the transport company.
5. The Seller is obliged to inform the Buyer about the date and place when the Goods will be ready for the collection, and the Buyer is obliged to collect the Goods after prior notification. In the case of violation of the Goods collection deadline by the Buyer, the point 6.7 of GTS shall apply.
6. Partial Deliveries are acceptable. The final determination of the quantity, type and date of delivery shall be decided by the Seller. The Seller has the right to make Deliveries at a time that is sooner than it is specified in the Order Confirmation, upon prior agreement with the Buyer.
7. In the case of Deliveries to countries outside the European Union, it is necessary for the Buyer to provide the confirmation of the export of Goods outside the common customs territory. The lack of such confirmation may result in charging VAT at the applicable rate or charging the Buyer with other costs resulting from legal regulations or from any administrative decisions of relevant state authorities (including customs authorities) imposed on the Seller on that account.

### IV. COMPLAINTS

1. The quantity of delivery of the Goods is determined with a +/-10% tolerance in relation to the quantity of the Goods specified in the Order Confirmation. The Parties may allow deliveries of the Goods with a tolerance exceeding 10% upon the prior approval of both Parties. The surplus production is payable in its entire amount.
2. In regard to technical and quality parameters of the Goods, the following tolerances are accepted +/-2% as to width and length, +/- 5% as to thickness, +/- 8% as to weight.
3. The Buyer is obliged, immediately upon the receipt of the Goods, to verify the compliance of the delivered Goods with the Order, and immediately, i.e. at the latest within 3 Business Days, to notify the Seller of any concerns in this regard, drawing up a protocol of inconsistencies. Should any inconsistencies be found, the Buyer is obliged to take all necessary steps to determine the liability of the carrier or forwarder, including:
  - a. noting the fact of inconsistency of the Delivery with the content of the waybill,
  - b. drawing up a damage report with the date of Delivery, description of inconsistencies, information about the vehicle and the driver,
  - c. drawing up a photographic documentation of the subject of Delivery (preferably before the unloading).



4. The Buyer is obliged to immediately provide the Seller with all documents and information related to the complaint of Delivery under the pain of losing the possibility to claim compensation on this account from the Seller. The Buyer is obliged to cooperate with the Seller during the complaint procedure. Any refusal to cooperate may result in the discontinuance of the complaint procedure and dismissal of the claim by the carrier or forwarder. The Seller is not liable for the time of the claim handling by the carrier or the forwarder.
5. In the event of a quality complaint, the Buyer is obliged to inform the Seller of this fact in writing within 10 days from the date of Delivery and to properly secure the Goods inconsistent with the Order. The notification of complaint should include the date and the number of invoice, type and quantity of faulty Goods, batch number (production date, operator number placed on the packaging), photographic documentation and detailed description of inconsistencies. If not, the Seller shall be entitled to reject the complaint as submitted in a manner making it impossible to determine its validity.
6. In the case of a quantitative complaint, the Buyer is obliged to notify the Seller of this fact in writing within 3 Business Days from the day of Delivery, under pain of losing the rights on this account.
7. The deadline for considering a complaint by the Seller is 1 Business Day and starts from fulfilling by the Buyer all formal requirements in this area specified in the GTC. The deadline for handling a complaint may be extended, of which the Seller shall immediately inform the Buyer, due to circumstances having a significant impact on the possibility to properly investigate the validity of the complaint or for other reasons beyond the Seller's control.
8. Filing a complaint does not release the Buyer from the obligation to make payment for the Goods within the agreed date and in full amount.
9. The Buyer is obliged to enable the Seller to inspect the Goods at the place of Delivery or - if the Seller so decides - the Buyer will deliver defective Goods or their samples to the Seller.
10. Sending back the subject of Delivery to the Seller's address without prior agreement with the Seller on such possibility, conditions and date of delivery, shall entitle the Seller to refuse to accept the Goods and may be executed only at the expense and risk of the Buyer.
11. In the case of accepting a complaint, the Seller will:
  - a. quantity complaints - will deliver to the Buyer the missing quantity of the Goods within the deadline agreed between the Parties, and if it proves impossible or economically unjustified, the Seller will apply another way of resolving the complaint, e.g. grant an appropriate discount;
  - b. quality complaints - according to the Seller's own choice, the Seller shall replace the defective Goods with Goods free from defects, grant appropriate discount or use another way to resolve the complaint. Delivery of Goods free from defects shall be made on the terms provided for the original Delivery, at the expense and risk of the Buyer, whereby the Buyer shall have the right to claim from the Seller a refund of the fee paid by him for the costs of the re-Delivery.
12. The Seller shall not accept return of the Goods purchased by the Buyer, unless the Parties agree otherwise under a different agreement.

#### V. PRICES AND PAYMENT TERMS

1. The Goods are sold at prices specified in the Order Confirmation. Prices specified in the Order Confirmation are net prices and are increased by VAT at the current rate as of the date of issuing the VAT invoice. The prices of the Goods do not include the costs of die-cuts, photopolymers, costs associated with the adaptation of packaging designs for printing and other costs that may arise at the stage of adapting the Buyer's customised packaging for production purposes.
2. The Unit price of Goods (Price) includes the cost of standard packaging. Any other costs which may arise during the execution of the Order (repackaging, handling, custom packaging, other fees or taxes) shall be borne by the Buyer.
3. Changing the Price of Goods before confirmation of the Order by the Seller requires notifying the Buyer, who has the right to withdraw from the Order. In the case of accepting a new price offer, the Buyer shall send a written confirmation to the Seller.
4. In the case of Orders with delivery period longer than 2 months from the date of placing the Order, the Seller reserves the right to increase the Price of the Goods - at any time and not later than 30 days prior to the planned date of delivery - when this is justified by an increase in prices of raw materials used to manufacture the Goods by over 5% with respect to prices resulting from quotations of raw materials as of the date of confirmation of the Order by the Buyer. In such case, referring to the provisions of section II "CONCLUSION OF A CONTRACT", point 6, sub point 6.3. of these GTS, the Seller shall inform the Buyer about a new Price of the Goods by email to the address specified for contact in the content of the Order, setting the deadline of 2 working days to make any declaration on withdrawal from the Order in the part not performed or not commissioned by the Ordering Party for execution until the date of notification to the Buyer of a new, higher Price of the Goods. The Buyer's declaration of withdrawal from the Order for reasons specified above must be made in writing and its submission by the Buyer cannot be the basis of any claims for damages against the Seller.



5. Unless agreed otherwise, payment of the VAT invoice will be made by the Buyer in the currency specified on the invoice.
6. VAT invoices (e-invoices) will be delivered by email to the email address specified by the Buyer in the content of the Order.
7. The standard form of payment for the Goods is prepayment in the amount of 100% of the pro-forma invoice value, unless the Parties decide otherwise in the content of the Order. Payment is made by bank transfer to the Seller's bank account within 3 days from the date of the pro-forma invoice. The costs of making payments with the participation of foreign banks are borne entirely by the Buyer (OUR). The payment date is the same day on which the payment is credited to the Seller's bank account in the full amount specified in the pro-forma invoice.
8. The Seller may grant the Buyer a trade credit (deferred payment date). The granting of credit shall be preceded by a risk assessment by the Seller, who may request the Buyer to present financial data or establish proper safeguards. Lack of cooperation of the Buyer in this regard may result in refusal to establish a credit limit and the necessity to settle on general principles.
9. Any claims of the Buyer against the Seller do not entitle the Buyer to withhold payment for the ordered Goods.
10. In the case of using other than standard form of payment or, in particular, in the case of granting a trade credit, the Seller reserves on its behalf the ownership right to the Goods until the date of receiving full payment of the Price.
11. In the case of default payment by the Buyer for the ordered Goods, the Seller has the right to suspend or terminate execution of the Deliveries of the Goods, suspend execution of already accepted Orders, as well as refuse to accept a new Order due to the Buyer's fault. In such case, the Buyer shall not be entitled to any claims for damages against the Seller.
12. The Seller has the right to settle payments received from the Buyer on account of receivables due at the earliest, regardless of the Buyer's objections.
13. The Buyer is not entitled to make payment for the Goods by deducting mutual receivables, unless the Seller expresses his consent thereto in writing, under pain of nullity.

## VI. LIABILITY

1. The Seller's liability for failing to execute or improper execution of obligations under the Order in question shall be limited to the amount of the net Price for the Goods in relation to which there has been incorrect execution or failure to execute the obligation.
2. The Seller's liability shall be excluded in the event of force majeure or any other circumstance which in fact prevents the Seller from executing the Order properly, such as: events relating to natural forces, embargo, pandemic, fire, military operations, industrial action, customs, currency and energy restrictions, shortages of raw materials, unusual decision of authorities, delay of the Seller's suppliers or carriers caused by any of the above reasons.
3. At the moment of starting any enforcement, bankruptcy or arrangement proceedings in relation to the Buyer, the Buyer shall be obliged to mark the Goods in a manner indicating the ownership reservation for the Seller. In the event of seizure of Goods being the Seller's property in the course of any enforcement proceedings against the Buyer's assets, bankruptcy or arrangement proceedings, the Buyer is obliged to immediately inform the Seller of this fact and to cooperate in the implementation of the Seller's rights with regard to the entity seizing the Goods within all available means. The Buyer is obliged, upon the Seller's request, to immediately provide all information about where the Goods subject to reservation of ownership are stored.
4. The Buyer confirms that any materials (graphic marks, names, logotypes, images, etc.) provided by the Buyer to the Seller for the purpose of execution of the Order do not violate any rights of third parties under copyrights, industrial property rights or other intellectual property rights as well as that the Buyer is authorized to use them in a way which enables the Seller to execute the Order in accordance with its content, in particular when preparing packaging, labels, other materials accompanying the ordered Goods.

## VII. BUSINESS CONFIDENTIALITY

Commercial terms and conditions offered to the Buyer and the Prices of the Goods constitute the Seller's business confidentiality. The Buyer is not allowed, without prior written consent of the Seller, to transfer the acquired knowledge and information as a result of business contacts with the Seller, in matters covered by business confidentiality, to any third parties.

## VIII. PERSONAL DATA PROCESSING

Personal data of persons indicated in the content of the Order or participating in the process of its placement or execution are processed by the Seller.

### ADO's information obligations

1. The administrator of your personal data is the Seller: company Polipak sp. z o.o. with its registered office in 63-000 Środa Wielkopolska, ul. Harcerska 16, entered into the Register of Entrepreneurs of the National Court Register under KRS number 0000233546, whose registration files are kept by the District Court in Poznań - Nowe Miasto & Wilda in Poznań, 9th Commercial Department, National Business Registry Number 630319202, taxpayer identification number 7861007728;
2. The legal basis for the processing of your personal data is the contract concluded between the Buyer and the Seller - Article 6(1) (b) of the RODO.
3. The data will be processed in order to implement and settle the sales process with the Buyer.
4. In accordance with the applicable law, personal data may be transferred to processing entities (Article 28 (1) RODO). If such situation occurs, the Seller shall sign an agreement with such an entity, in which it shall be obliged to duly protect the personal data and to strictly maintain the secrecy of the company. At present, the Seller cooperates with a company providing IT services. Moreover, in exceptional situations, the Seller transfers personal data to authorities authorized by law.
5. The data will be stored for the period necessary for the proper implementation and settlement of the sales process extended by the period of claims and for 5 years counting from the end of the calendar year in which it expired in accordance with the Act of 11 March 2004 on value added tax and the Act of 29 August 1997 on Tax Ordinance. .
6. You have the right to access your data, the right to rectify them, the right to data portability, as well as, if applicable, the right to erasure of personal data and restriction of processing.
7. You have the right to file a complaint with the supervisory authority (Chairman of the Poland's Personal Data Protection Office) if you consider that the processing of personal data concerning the Buyer violates the provisions of the General Data Protection Regulation of 27 April 2016 (RODO).
8. Provision of your personal data by the Buyer is necessary to perform the contract with the Seller. The consequence of failing to provide personal data will be the inability to make a transaction.
9. Your personal data will not be processed in an automated fashion including profiling.

## IX. APPLICABLE LAW AND DISPUTE RESOLUTION

1. The law applicable to any disputes between the Buyer and the Seller is Polish law.
2. The Polish common courts with the registered office in Poznań are exclusively applicable to settle disputes.
3. The Parties shall endeavour to amicably resolve any disputes arising in connection with the execution of contracts covered by these GTS. If it is not possible to amicably settle a case within 60 days from the date of commencement of negotiations or ineffective lapse of the time limit resulting from a call to commence negotiations, it entitles each party to take the case to the court.
4. In any cases not regulated in these GTS, the provisions of commonly applicable law in the Republic of Poland shall apply, including in particular the provisions of the Civil Code.
5. This GTS shall apply to Orders placed from 1st of November 2023.

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