

# General terms and conditions of purchases and orders

Local. Global. Integrated.

## for companies of PCC Group:

PCC Rokita S.A., PCC EXOL S.A., ChemiPark Technologiczny Sp. z o.o., Ekologistyka Sp. z o.o., LogoPort Sp. z o.o., LabAnalityka Sp. z o.o., PCC MCAA Sp. z o.o., AQUA Łososiowice Sp. z o.o., PCC Consumer Products Kosmet Sp. z o.o., PCC Therm Sp. z o.o., PCC BD Sp. z o.o., PCC Autochem Sp. z o.o., Centrum Wspierania Biznesu „Partner” Sp. z o.o., PCC PRODEX Sp. z o.o., PCC Apakor Sp. z o.o., Zakład Usługowo- Serwisowy „LabMatic” Sp. z o.o., ENERION Sp. z o.o., Centralna Oczyszczalnia Ścieków w Brzegu Dolnym Sp. z o.o., hereinafter referred to as the “General Terms and Conditions”

These General Terms and Conditions shall apply to the purchases and orders of the following companies of PCC Group: PCC Rokita S.A., PCC EXOL S.A., ChemiPark Technologiczny Sp. z o.o., Ekologistyka Sp. z o.o., LogoPort Sp. z o.o., LabAnalityka Sp. z o.o., PCC MCAA Sp. z o.o., AQUA Łososiowice Sp. z o.o., PCC Consumer Products Kosmet Sp. z o.o., PCC Therm Sp. z o.o., PCC BD Sp. z o.o., PCC Autochem Sp. z o.o., Centrum Wspierania Biznesu „Partner” Sp. z o.o., PCC PRODEX Sp. z o.o., PCC Apakor Sp. z o.o., Zakład Usługowo- Serwisowy „LabMatic” Sp. z o.o., ENERION Sp. z o.o., Centralna Oczyszczalnia Ścieków w Brzegu Dolnym Sp. z o.o.

## I. General provisions

**1.1** The General Terms and Conditions (“General Terms and Conditions”) shall apply to the purchases and orders, hereinafter jointly referred to as the (“orders”), placed by the following companies of PCC Group: PCC Rokita S.A. PCC EXOL S.A., ChemiPark Technologiczny Sp. z o.o., Ekologistyka Sp. z o.o., LogoPort Sp. z o.o., LabAnalityka Sp. z o.o., PCC MCAA Sp. z o.o., AQUA Łososiowice Sp. z o.o., PCC Consumer Products Kosmet Sp. z o.o., PCC Therm Sp. z o.o., PCC BD Sp. z o.o., PCC Autochem Sp. z o.o., Centrum Wspierania Biznesu „Partner” Sp. z o.o., PCC PRODEX Sp. z o.o., PCC Apakor Sp. z o.o., Zakład Usługowo- Serwisowy „LabMatic” Sp. z o.o., ENERION Sp. z o.o., Centralna Oczyszczalnia Ścieków w Brzegu Dolnym Sp. z o.o., hereinafter jointly or individually referred to as the (“Ordering Party”) and are available at: <http://files.pcc.pl/owz/en>.

General Terms and Conditions shall not apply to purchases and orders of raw materials, i.e. any substances purchased to use them in the production processes of the Ordering Party or to further resell them by the Ordering Party; the purchase of which is regulated separately by the General Terms and Conditions For Purchase of Raw Materials available at: <https://files.pcc.pl/en/OWZS>.

**1.2** Provisions, which differ from General Terms and Conditions, in particular those set out in the terms and conditions of sales of a Supplier/Contractor, hereinafter the (“Supplier or Contractor”), shall not be binding unless confirmed by the Ordering Party in accordance with its representation rules in writing, under pain of nullity. Purchases or orders free from any objections shall not mean that the Ordering Party has acknowledged the different provisions. Whenever orders are referred to in the General Terms and Conditions, they shall be understood as an agreement concluded on the basis of applicable legal regulations, in particular the Civil Code.

**1.3** Whenever goods are referred to in the General Terms and Conditions, they shall be understood as machines, equipment, tools, spare parts, materials or any other items not listed earlier, which are the sole subject of the order or an element thereof. The General Terms and Conditions apply accordingly to orders for the performance of works or services.

**1.4** The Supplier/Contractor guarantees that the subject of the order shall be completed by the date specified in the order.

- 1.5** If the sole subject of the order is delivery or purchase of goods, the order shall be considered to be fulfilled upon the Ordering Party's receipt of the complete goods that is the subject of such order and all the documents listed in clause 2.1, 2.2 and specified in the order, at a place defined by the Ordering Party. In other cases, the date of delivery of the order shall be considered the date, when the authorised representatives of both parties sign a report on the final receipt of the subject of the order and all documents listed in clause 2.1 and 2.2 and specified in the order will be provided. However, when the order includes the preparation of design documentation, the final acceptance protocol of the subject of the order must also be signed by the Technical Director of the Ordering Party.
- 1.6** If the sole subject of the order is delivery or purchase of goods, the delivery of the goods shall be made to the warehouses of the Ordering Party, as indicated in the specific items of the order, unless the content of the order provides otherwise. The warehouses of the Ordering Party are open on working days, Monday to Friday, from 7.00 a.m. to 2.00 p.m. for the goods, which do not require the customs clearance. If the goods requires customs clearance, it should be delivered by 10.00 a.m.
- 1.7** Any conditions applicable to the order shall always refer to INCOTERMS 2020. Unless the order provides otherwise, the deliveries shall be carried out according to the following rules:
- a)** if the organization of the transport is the responsibility of the Supplier/Contractor: - INCOTERMS 2020: DDP
  - b)** if the organization of the transport is the responsibility of the Ordering Party: - INCOTERMS 2020: FCA.
- 1.8** In the event of improper or untimely performance of all or part of the order, including delays in commencing work or suspension of work without just cause for a period longer than 3 days, the Ordering Party may take action at the Supplier/Contractor's expense and risk to remedy the improper performance or delay, including commissioning a third party to perform all or part of the order, after an additional period of at least 7 days, set by the Ordering Party electronically or in writing, for remedying the improper performance, delays, and commencing or resuming work, has expired. The Ordering Party's exercise of this right does not release the Supplier/Contractor from any obligations specified in the order.
- 1.9** The Ordering Party shall have the right to withdraw from the order if the Supplier/Contractor fails to proceed on with the agreement performance within 7 days from the date of the order, is delayed in the performance of the order or it is unlikely that it will fulfill the order on time or if the Supplier/Contractor improperly performs its contractual obligations and despite the request, within 7 days from the date of its receipt, does not cease the above activities and will not lead to a compliance with the order. Withdrawal from the order in such cases may take place within 45 days from the last day of the deadline specified in the request to remedy the breach..
- 1.10** Any benefits, charges and risks, including the risk of loss and damage of the subject of the order, and the risk of damage caused by the subject of the order, shall be transferred to the Ordering Party not earlier than on the date of receipt. If the subject of the order comprises hazardous materials, the title to the materials shall be transferred to the Ordering Party not earlier than upon the receipt thereof, as confirmed by relevant report signed by the Ordering Party.

## II. Required documents

- 2.1** If the subject of the order is, inter alia, delivery or purchase of the goods, the following documents should be delivered with the goods(irrespective of the documents used for the settlement and payment between the parties): complete technical documentation necessary for the proper installation of the goods at the place of use and for the proper start-up, operation, and maintenance, including, inter alia, the construction and installation drawings with the necessary details concerning the mechanical, control and measurement, and electrical part, etc., material quality certificates, certificates of analyses, goods quality, tests, approvals and declarations of conformity, as required by the Polish and EU law, technical and operational documentation, operation and maintenance manuals, and instructions for the proper storage of goods.
- 2.2** In the case the goods are delivered from outside the European Union, the Supplier/Contractor is obliged to deliver with the goods also a document allowing the application of preferential or reduced customs duties.

- 2.3** The Supplier/Contractor is obliged to have and maintain in force, for the entire duration of the order and a guarantee, a civil liability insurance policy related to the activity performed and the product manufacture (if applicable) for the guarantee amount indicated by the Ordering Party, including personal and property damage and consequential damages in the form of lost profits. The insurance should include tort and contractual liability, civil liability for sudden and unexpected environmental contamination (if applicable) and civil liability for damages caused by subcontractors, if any activities within the order are performed by the subcontractors. A copy of the liability policy or documents exhaustively confirming the terms and conditions of the liability policy should be submitted to the Ordering Party at its request.

### III. Invoices and declarations regarding income and excise tax

- 3.1** In the case of the orders including delivery or purchase of the goods, the basis for issuing an invoice by the Supplier/Contractor is the fulfillment of the conditions referred to in clause 1.5, first sentence. For orders, the subject of which are items other than only delivery or purchase, such as e.g. installation, start-up, the basis to issue the invoice is fulfillment of the conditions referred to in clause 1.5, second sentence and submission, if applies, a written declaration of subcontractors that there are no unsettled payments for works subcontracted by the Supplier/Contractor.
- 3.2** The Ordering Party shall be entitled to withhold payments to the Supplier/Contractor if, in respect of transactions subject to Polish VAT and at the time of payment, the Supplier/Contractor's account does not appear on the so-called "white list of VAT payers", in the case of making the payment of sec. 3.4 below, the last sentence is used accordingly.
- 3.3** The Supplier/Contractor represents and warrants that it shall issue invoices, including corrective invoices, exclusively in a structured form, in compliance with the provisions of the Polish Act on Value Added Tax applicable as of the date of issuance, and shall transmit such invoices through the National e-Invoicing System (Krajowy System e-Faktur – "KSeF"), subject to statutory exceptions applicable in emergency procedures. The Supplier/Contractor shall transmit any attachments to invoices electronically to the e-mail address specified in the relevant order. The Supplier/Contractor undertakes to quote, in all correspondence relating to payments/settlements, the invoice number assigned in the KSeF system and to state the order number on each invoice. Where the Supplier/Contractor is not subject to the obligation to issue invoices through KSeF or where issuance of a structured invoice (including a corrective invoice) through KSeF is not possible, the Ordering Party hereby consents to the Supplier/Contractor transmitting the invoice or offline invoice (including any corrective invoice), bearing a QR code in accordance with the KSeF regulations, to the e-mail address specified in the order. For the date of issuance of a structured invoice (including a corrective invoice) shall be deemed to be the date on which such invoice is submitted by the Supplier/Contractor to KSeF, and, in the case of invoices referred to in Article 106nda(1) of the Polish Act on Value Added Tax or invoices issued during a period of KSeF failure or unavailability, the date of issuance indicated on the invoice.
- 3.4** Documents required by the General Terms and Conditions or the order to make the payment of a given VAT invoice, including documents, the lack of which entitles the Ordering Party to withhold payments to the Supplier/Contractor, should be delivered no later than 7 days before the date of payment of the Supplier's/Contractor's invoice, unless detailed the provisions of the General Terms and Conditions or the order explicitly specify other dates of their delivery. If the Supplier/Contractor does not provide all the documents required by the provisions of the General Terms and Conditions or the order for payment of a given VAT invoice (in general or within the time limits specified in the provisions of the General Terms and Conditions or the order), including documents, the lack of which entitles the Ordering Party to withhold payments to the Supplier / For the Contractor, the date of payment of the VAT invoice is automatically extended by 7 days from the moment of receipt and verification by the Ordering Party (within a reasonably justified period) of the last of all required documents.

- 3.5** If the subject of the order is not completed in accordance with the conditions set out in the order or the General Terms and Conditions, the Ordering Party has the right to deem the invoice unjustified, withhold the payment and extend the payment deadline until the subject of the order is fully and correctly performed or deducted from the Supplier/Contractors for non-performance or improper performance of the subject of the order and failure to remove defects and faults, including contractual penalties. The Ordering Party will be entitled to make such a deduction before the expiry of the payment deadline on the basis of a unilateral declaration of will. It does not exclude or limit the Ordering Party's right to enforce contractual penalties.
- 3.6** The Supplier/Contractor by accepting the order and not explicitly stating otherwise than in accordance with the following statement, declares that it is not carrying out and does not plan to carry out financial settlements in any form with an entity having its place of residence or place of management in a country or on a territory applying harmful tax competition<sup>[1]</sup> or, if such a statement cannot be made due to settlements being carried out or planned to be carried out, the Supplier/Contractor declares that in relation to the remuneration due from the Ordering Party for completing the order, an entity having its place of residence or place of management in a country or on a territory applying harmful tax competition is not a beneficial owner of the remuneration as the Contractor is a beneficial owner thereof. The concept of a beneficial owner should be understood in accordance with the OECD *Model Tax Convention on Income and on Capital* and the *Commentaries* thereon.
- 3.7** In case of any changes to abovementioned circumstances described in paragraph 3.6 resulting in declarations being no longer valid during the term of order fulfillment, as well as upon its completion and receiving the remuneration from the Ordering Party, the Supplier/Contractor is obliged to immediately notify the Ordering Party.
- 3.8** In the event when remuneration due the Supplier/Contractor is subject to withholding tax based on the provisions of the Corporate Income Tax Act, taking into account the provisions of applicable conventions on avoidance of double taxation (hereinafter "withholding tax"), the Ordering Party has the right to:
- a)** withhold the payment of the remuneration due to the Supplier/Contractor until the Supplier/Contractor delivers the original tax residence certificate, which will be valid on the invoice payment date and the abovementioned provisions of the General Terms shall apply providing for the automatic extension of the VAT invoice payment deadline by 7 days from the date of submission of a valid certificate;
  - b)** deduct an amount equal to the value of the withholding tax due in Poland from the Supplier/Contractor's remuneration - if the Supplier/Contractor does not provide an original copy of the tax residence certificate or provides the tax residence certificate which is not current as at the moment of making payments or in the event when legal provisions do not permit application of the withholding tax rate other than the rate under local tax legislation;
  - c)** deduct an amount equal to the value of the withholding tax due in Poland from the Supplier/Contractor's remuneration – if the Supplier/Contractor satisfied the condition of delivering tax residence certificate, and from the legal provisions, including the applicable convention on avoiding double taxation arises the right of the Ordering Party to charge withholding tax at a reduced rate.
- 3.9** The Supplier/Contractor is obliged to notify the Ordering Party in writing of each change of the place (address) of the registered office immediately after such change occurs. In the event of a change of the registered office, the Supplier/Contractor with its registered office abroad shall deliver to the Ordering Party a new (current) original copy of the tax residence certificate.

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[1] 1) Andorra; 2) Anguilla; 3) Antigua and Barbuda; 4) Sint-Maarten, Curaçao; 5) Bahrain; 6) British Virgin Islands; 7) Cook Islands; 8) Dominica; 9) Grenada; 10) Sark; 11) Hongkong; 12) Liberia; 13) Macau; 14) Maldives; 15) Marshall Islands; 16) Mauritius; 17) Monaco; 18) Nauru; 19) Niue; 20) Panama; 21) Samoa; 22) Seychelles; 23) Saint Lucia; 24) Tonga; 25) United States Virgin Islands; 26) Vanuatu.

- 3.10** The Supplier/Contractor declares that all obligations in the field of excise duty in relation to the excise goods used under the cooperation are incumbent on the Supplier/Contractor as a taxpayer, consuming or consuming business entity within the meaning of the provisions of the Excise Duty Act (i.e. Journal 2020, item 722, as amended), in particular:
- a)** the excise goods will not be delivered separately outside the scope of the agreed cooperation, i.e. beyond the service provided / delivery of the device to the Ordering Party (the device at the time of delivery to the Ordering Party will contain excise goods - e.g. liquids/oils/consumables that have been previously used by supplementing this device with them - in particular, these products will not be delivered in separate packages for self-supplementing the device);
  - b)** in the case of shipment of excise goods to the address of the Ordering Party, these goods will be received and collected directly by the Supplier/Contractor, the Ordering Party is not entitled to receive and collect these goods;
  - c)** will not be handed over to the Ordering Party as part of or after the end of the Cooperation as a separate product.
- 3.11** If the declaration turns out to be untrue, the Supplier/Contractor shall be liable to the Ordering Party in terms of excise duty (in particular, the Ordering Party has the right to recourse to the Supplier/Contractor, in the event of the Ordering Party being liable for breach of obligations under the Excise Duty Act).

#### **IV. Subcontracting**

- 4.1** The Supplier / Contractor may not entrust the performance of an order or its part to third parties, without the prior written consent of the Ordering Party, under pain of nullity, and may not entrust the performance of the subject of an order or its part to third parties providing audit services or members of a network of such entities in the meaning of Art. 2 point 14 of the Act of 11 May 2017 on statutory auditors, audit firms and public supervision or related entities (in the meaning of Art. 3 section 43 of the Accounting Act) ("Related Parties") with such entities. The consent of the Ordering Party to the subcontractor shall not affect the scope of the Supplier / Contractor's liability for the performance of an order by third parties. The Supplier / Contractor is liable for the acts or omissions of its subcontractors as for its own acts or omissions.
- 4.2** The Supplier/Contractor shall be fully liable for the damage caused by its subcontractors during the completion of the order.
- 4.3** If the Ordering Party makes payment directly to a subcontractor, the Ordering Party shall have the right to claim from the Supplier/Contractor the full amount (recourse) paid by it for work performed by the subcontractors.

#### **V. Quality, safety, environment**

- 5.1** The Supplier/Contractor guarantees that the subject of the order does not pose a hazard to safety, health and the environment.
- 5.2** All the components/parts used to make the subject of the order must have the quality certificates, permits, declarations of conformity (certificate, technical approval, material quality certificates) required by the applicable regulations and standards, and they must be new and fully operational.
- 5.3** The Supplier/Contractor shall be liable for the quality of the goods delivered, the work/services performed and, if applicable, for the compliance of the performance with the design documentation, the recommendations of the technical and design author's supervision, with the applicable technical conditions for the performance of the work, including installation and construction work.

- 5.4** If the subject of the order is preparation of documentation or a design, the Supplier/Contractor shall be fully liable for any errors in the documentation or the design, in particular those causing the necessity to perform any additional works. In particular, the Supplier/Contractor shall be charged with the costs of performing these additional works, such costs calculated on the basis of their performance, increased by additional costs of 15% of the value of these works - as the cost of organizing the additional works directly by the Ordering Party.
- 5.5** The Ordering Party reserves the right to verify the received/completed subject of the order (in particular its quality and quantity), in particular for its compliance with the order, specification and/or the quality certificate of the Supplier/Contractor.
- 5.6** If the subject of the order is only the delivery or purchase of goods, and the result of the verification (in particular the quality and quantity verification) of the goods as performed by the Ordering Party, shows any non-conformity of the goods with the order, specification or quality certificate of the Supplier/Contractor, the Ordering Party shall inform the Supplier/Contractor, within 30 days from the date of receipt of the goods (and in the case of latent defects - within 30 days from the discovery of the defect) of this fact by fax or e-mail or a letter sent by registered mail or courier.
- 5.7** The Supplier/Contractor guarantees that the subject of the order shall be performed (including, if applicable, delivered/assembled/ installed) in accordance with the applicable Polish regulations, including OH&S and fire safety, and UDT/ PED/TDT/ATEX regulations and standards in force in the European Union.
- 5.8** If the subject of the order is, inter alia, or only, the work/services carried out on the premises of the Ordering Party:
- a)** The Supplier/Contractor shall be liable for the safety of the work/services performed, and in particular for the safe conditions of driving and movement for the vehicles, employees and third parties present within the area of the works,/services in accordance with the regulations and procedures currently existing in this respect on Ordering Party's premises.
  - b)** The Supplier/Contractor, and any potential subcontractors, shall be obliged to read and understand the OH&S and fire-fighting regulations and procedures currently existing on the Ordering Party's premises, as available at: <https://en.pcc.rokita.pl/safety-rules/> including the knowledge compendium: <https://en.pcc.rokita.pl/safety-rules/health-and-safety/compendium-on-health-and-safety/> Before proceeding on with the work/services on PCC Site, the Supplier/Contractor shall be obliged to enroll and send its employees and subcontractors and/or persons acting on behalf of the Supplier/Contractor to the basic H&SE and fire-fighting induction training. These persons must undergo the workplace safety training. The enrolment should be submitted to the Ordering Party's representative indicated in the order.
  - c)** The Supplier/Contractor shall be obliged to keep proper order on Ordering Party's premises during the work/services performance.
- 5.9** The Supplier/Contractor hereby warrants and guarantees that no applicable patents or other industrial property rights, copyrights and other related rights or know-how of third parties exist that could be infringed by the Ordering Party due to the use or disposal of the acquired subject of the order.
- 5.10** If applicable, the intellectual property rights to the subject of the order are specified in Appendix 1 to the order.
- 5.11** A producer of waste, which will be generated during works/services carried out on the premises of the Ordering Party in the scope of realization of the subject of the order is the Ordering Party, unless the conditions of the order state otherwise. The producer of waste materials and substances used by the Supplier/Contractor in the course of performed works/services and asbestos waste is always the Supplier/Contractor. The Supplier/Contractor, as the waste producer/holder, undertakes to fulfill all obligations incumbent on the waste producer/holder, arising from both the provisions of the Act of Waste dated 14th December 2012, including the obligations regarding producers of construction and demolition waste arising from Article 101a of the Waste Act, and the provisions of the Act of 13

September 1996 on Maintaining Cleanliness and Order in Municipalities. The Supplier/Contractor undertakes to selectively pre-store all waste and to segregate construction and demolition waste in accordance with Article 101a of the Waste Act. The Supplier/Contractor declares that, as the producer of construction and demolition waste, it bears full responsibility for the proper implementation of the obligations imposed on the producer of this waste, arising from Article 101a of the Waste Act.

- 5.12** Waste being the property of the Ordering Party, the Supplier/Contractor shall be obliged to store it selectively in indicated place and then transport it to the place indicated by the Ordering Party on the premises of the Ordering Party. Waste transport may be performed by a waste producer or by an entity authorized to transport waste, which is confirmed by an entry in the Waste Database (BDO) system. Waste being the property of the Supplier/Contractor, the Contractor shall be obliged to store selectively in a place indicated by the Ordering Party and then manage it at its own expense in accordance with the regulations in force in this respect. The Supplier/Contractor shall obtain the Ordering Party's consent to collect such waste from the Ordering Party's premises. In order to give consent, it is necessary to indicate which waste will leave the Ordering Party's plant and where it will be managed together with administrative decisions confirming the legality of waste management activities of the entity to which the waste is planned to be transferred and the confirmation of issuing a waste transfer card for the transport company generated in the BDO system. The Supplier/Contractor is obliged to present to the Ordering Party, within 3 days from the date of transporting the waste from the Ordering Party's premises, a waste handover card generated in the BDO system, in which the entity conducting business activity in the field of waste management confirmed the acceptance of such waste. In the event of a failure to maintain order within the scope of the works/services being carried out or failure to present a waste transfer card on time, the Ordering Party shall have the right to withhold payment of remuneration for works/services performed under the order and extend the term of payment of remuneration until the area is cleaned up or the waste transfer card is presented, and this period shall not be treated as a delay in the fulfilment of cash benefits by the Ordering Party.
- 5.13** The Supplier / Contractor represents that, neither it nor any of its Related Parties, does not breach and complies with any restrictive, limiting or discriminatory measures in trade or economic fields adopted by a Sanction Authority with the aim to force to change ones policies or specific actions ("**Sanctions**"), implemented in relation to any of the following categories: (i) states, (ii) groups of states, (iii) natural persons, (iv) legal entities ("**Sanctioned Persons**"). Sanctions can be expresses in particular by virtue of partial or total import/export ban, entry/exit ban to a specific territory, asset freeze, prohibition of financial settlements or investments in/with Sanctioned Persons. For the purpose of these General terms a "**Sanction Authority**" means (i) any supranational organization as well as its institution bodies, which has not been listed in the following subitems, (ii) any states not listed in the following subitems, (iii) the European Union and its institutions, (iv) the United States of America and its federal institutions.
- 5.14** In particular, the Supplier/Contractor will not use any components for the perform of orders intended for the Ordering Party, nor will he deliver the subject of the order that has been manufactured or made in violation of the Sanctions.
- 5.15** The Supplier/Contractor undertakes to indemnify the Ordering Party from any liability including from fines, penalties or expenses (including, among others, court fees) that the Ordering Party may incur due to the Supplier/Contractor or its affiliates breaching the Sanctions and - if possible - commence such proceedings if it was initiated against the Ordering Party. In the case of imposing the above-mentioned fines, penalties or expenses, the Supplier/Contractor shall promptly reimburse the Ordering Party for their value.
- 5.16** In case the performance of the Agreement by the Party would violate the Sanctions or it could be understood as violating/circumventing the Sanctions, the Ordering Party is entitled to, at its sole discretion, to inform the other party about:
- 5.16.1** suspension of the performance of an order;
  - 5.16.2** termination of the Agreement with immediate effect, if it can be asserted in a justified manner that the Sanction will be in force for a period of time which makes the performance of an order not possible or useless for the Ordering Party. In case the Ordering Party will be obligated to make any payments to the

to the other Party for the already performed part of an order, that the Ordering Party's obligation to make such payment shall be: (i) suspended until making of such payment shall cease to be in violation of the Sanctions or (ii) the Ordering Party may withdraw also from that part of an order within 12 months from the time it was made aware of the Sanctions and return of performed part of an order to the Supplier/ Contractor. In any case the Ordering Party shall not be liable to the Supplier / Contractor for any actions made by the Ordering Party to abide with the Sanctions.

## VI. Warranties

- 6.1** The Supplier/Contractor shall provide the warranty on the subject of the order for the period set in the order. If the order does not indicate the duration of the warranty, it is deemed that the warranty is 2 years, and 5 years for real estate. The Supplier/Contractor is obliged to indicate at the latest in the offer submitted to the Ordering Party all the requirements and / or obligations related to the subject of the order, including the terms of guarantee maintenance. In the absence of such information or its omission by the Supplier/Contractor, it is considered non-binding, including not affecting the maintenance of the warranty, and the Supplier/Contractor shall bear all responsibility and costs related to it.
- 6.2** The period of the Supplier/Contractor's warranty shall start from the date of order completion as indicated in clause 1.5 above.
- 6.3** The Supplier/Contractor warrants and guarantees that the subject of the order meets the requirements specified in the Ordering Party's order, is free from any defects which would reduce its value or usefulness with respect to the purpose arising from the order or the purpose of the subject of the order.
- 6.4** The Supplier/Contractor warrants and guarantees that all elements/parts delivered to the Ordering Party in the course of the order performance are new, unused, manufactured in compliance with the latest technological progress achievements and meet the highest standards of quality, safety and environmental protection applicable to the goods and workmanship, unless the order requires otherwise. The Supplier/Contractor further warrants and guarantees that the subject of the order shall be free from defects, including defects in materials, construction, legal defects, defects resulting from the quality of workmanship and other failures, and therefore shall allow to achieve the technical parameters specified by the manufacturer, as well as those arising from the technical documentation (if applicable) and its purpose.
- 6.5** The Supplier/Contractor warrants and guarantees that no asbestos or other substances hazardous to the environment, health or safety shall be used to complete the order.
- 6.6** Under the warranty, the Ordering Party shall have the right, at its own discretion, to require repair of the defect or delivery of the subject of the order or a part thereof free from defects, or to require a reduction in or return of the purchase price, or to require a supplementary delivery or provision of other services.
- 6.7** Under the warranty, the Ordering Party shall have the right, at its own discretion, to require repair of the defect or delivery of the subject of the order or a part thereof free from defects, or to require a reduction in or return of the purchase price, or to require a supplementary delivery or provision of other services.

Unless otherwise agreed, the Parties agree that the period for defect repair shall be 14 days from the date of defect notice.

- 6.8** If, in the course of performing its obligations under the warranty, the Supplier/Contractor made essential changes to the subject of the order, or made a new subject of the order instead of the defective one, the warranty period shall run anew from the time of repair or performance of the new subject of the order. In other cases, the warranty period shall be extended by the time when the Ordering Party was unable to use the subject of the order due to the defect.
- 6.9** To the extent not provided for in these General Terms and Conditions, the provisions of the Polish Civil Code concerning the sales warranties shall apply, and other applicable legal regulations.

## VII. Confidentiality

- 7.1** Any commercial and technical information obtained by the Supplier/Contractor in connection with the order completion, the Supplier/Contractor shall be obliged to treat as confidential, i.e. not to be disclosed to third parties without the prior written consent of the Ordering Party, under pain of nullity, or used for any purpose other than the performance of the order. The obligation of confidentiality shall survive the completion of the order. If the Supplier/Contractor infringes the obligation of confidentiality, the Ordering Party reserves the right to withdraw from the order, by fault of the Supplier/Contractor, within 3 months of receiving the information about the infringement. If it is necessary to provide the Supplier/Contractor with data constituting the Ordering Party's business secret, the Ordering Party's internal regulations and provisions shall apply.
- 7.2** The Supplier/Contractor acknowledges that ChemiPark Technologiczny Sp. z o.o., Ekologistyka Sp. z o.o., LogoPort Sp. z o.o., LabAnalytika Sp. z o.o. and AQUA Łososiowice Sp. z o.o., PCC Autochem Sp. z o.o., Centrum Wspierania Biznesu „Partner” Sp. z o.o., PCC PRODEX Sp. z o.o., PCC Apakor Sp. z o.o., Zakład Usługowo-Serwisowy „LabMatic” Sp. z o.o., ENERION Sp. z o.o. i Centralna Oczyszczalnia Ścieków w Brzegu Dolnym Sp. z o.o. are the companies of the PCC Rokita Capital Group. The Supplier/Contractor acknowledges that PCC BD Sp. z o.o. is a company of the PCC Rokita Capital Group and PCC EXOL Capital Group. The Supplier/ Contractor acknowledges that PCC Rokita S.A. and PCC EXOL S.A., as issuers of securities admitted to trading on the Warsaw Stock Exchange, are subject to a number of regulations existing in the European Union and concerning the protection of the confidential information on the capital market; and in particular to the provisions of Regulation (EU) No. 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse, the Polish Financial Instruments Act of 29 July 2005 and the Polish Act on the Public Offering and the Terms of Placing the Financial Instruments in the Organized Trade System and on the Public Companies of 29 July 2005. Consequently, the information resulting from the performance of the agreement made with the Supplier/Contractor may be confidential information within the meaning of Article 7 of the Market Abuse Regulation. Any disclosure and use of confidential information in a manner inconsistent with this agreement is prohibited. The prohibition to disclose the confidential information shall not apply if the information must be disclosed due to performance of the obligations resulting from the provisions of the generally applicable law, in particular, it shall not apply to the Ordering Party in connection with its obligation to immediately disclose to the public the confidential information directly related to the Ordering Party, the content of which, as well as the very fact of publication, the Ordering Party is not obliged to consult with the Supplier/Contractor.

## VIII. Contractual penalties

- 8.1** The Supplier/Contractor shall pay the Ordering Party a contractual penalty for withdrawal from the agreement, the conclusion of which was effected by the Supplier/Contractor's acceptance of the order, by any of the parties for reasons attributable to the Supplier/Contractor, as well as in the case of withdrawal from this agreement by the Supplier/Contractor for reasons beyond the control of the Ordering Party - in the amount of 20% of the net value of the order.
- 8.2** If the performance of the order, its milestones/intermediate deadlines (if applicable) or removing reported defects and faults is delayed, the Supplier/ Contractor shall be obliged to pay the Ordering Party a contractual penalty of 0.5% of the net value of the order, for each day of delay commenced, not more than 20% of the net value of the order. The contractual penalty shall be paid at the first written request of the Ordering Party.
- 8.3** Each time the Supplier/Contractor fails to comply with the Ordering Party's OH&S, fire-fighting, environmental protection and internal regulations on the premises of the Ordering Party's plant or on the PCC Site, the Ordering Party may impose a contractual penalty on the Supplier/Contractor – in the amount of PLN 1000 (say: one thousand zlotys).
- 8.4** The Ordering Party may impose a contractual penalty in the amount of PLN 1,000 for the lack of current insurance, as referred to in clause 2.3 above. If such a state persists for more than 14 calendar days, the Ordering Party has the right to withdraw from the order due to the Supplier / Contractor's fault and to charge a contractual penalty in accordance with clause 8.1 above.

## IX. Sobriety, narcotic drugs, smoking ban, theft

- 9.1** The Supplier/Contractor undertakes to comply, on the premises belonging to the PCC Group in Brzeg Dolny (the "PCC Premises"), with the sobriety requirement, understood in particular as: a prohibition on bringing onto, transporting onto or consuming alcohol or substances having an effect similar to alcohol, in particular drugs or other intoxicating/psychoactive substances; and a prohibition on entering, driving onto or remaining on the PCC Premises under the influence of alcohol (0.00 mg in exhaled air or 0.00 per mille blood alcohol concentration) or substances having an effect similar to alcohol, in particular drugs or other intoxicating/psychoactive substances. Smoking is also prohibited, including in particular cigarettes, electronic cigarettes, cigars, cigarillos, tobacco, smoking tobacco products, herbal smoking products, pipes, water pipes and novel tobacco products, outside areas clearly designated for this purpose by the Ordering Party. The Supplier/Contractor shall ensure that its personnel and other persons under its control comply with these rules.
- 9.2** For the purpose of ensuring the protection of life and health of employees or other persons, or the protection of property, the Ordering Party or a person authorized by it may conduct checks of compliance with the sobriety requirement referred to in clause 9.1 above. The principles for conducting tests for the presence of alcohol, drugs or other intoxicating/psychoactive substances in the body, including, inter alia, testing methods, manner and conditions, time and frequency, and types of devices used, are specified in the internal regulations applicable at the Ordering Party, which are made available on notice boards and in appropriate places before entering the Ordering Party's workplace, and are included in the compendium of knowledge referred to in clause 5.8(b) of the General Terms and Conditions.
- 9.3** In the event of a breach of the sobriety requirement referred to in clause 9.1 of the General Terms and Conditions by the Supplier/Contractor, its personnel or other persons under its control, such persons shall not be permitted to work on the PCC Premises or shall be removed therefrom. The Supplier/Contractor is obliged to immediately remove such persons from the work covered by the order and to ensure an absolute ban on their entry to the PCC Premises.
- 9.4** The Ordering Party has the right to charge a contractual penalty of PLN 20,000.00 (in words: twenty thousand zlotys) for each instance of a breach of the sobriety requirement referred to in clause 9.1 of the General Terms and Conditions, as well as for each instance of refusal to undergo a test or taking actions aimed at hindering or preventing the performance of such a test (e.g. destruction of measuring equipment) by the Supplier/Contractor, its personnel or other persons under its control.
- 9.5** The Ordering Party has the right to charge a contractual penalty of PLN 20,000.00 (in words: twenty thousand zloty) for each instance of violation by the Supplier/Contractor's personnel or other persons under their control of the smoking ban on the PCC Premises, referred to in clause 9.1 of the General Terms and Conditions.
- 9.6** If the Supplier/Contractor's personnel or other persons under their control have committed or attempted to commit theft/misappropriation of property belonging to PCC Group companies on the PCC Premises, the Ordering Party has the right to charge a contractual penalty of PLN 20,000.00 (in words: twenty thousand zloty) for each such instance. The Supplier/Contractor is obligated to immediately remove such persons from the work covered by the order with immediate effect and to ensure an absolute ban on entry to the PCC Premises.
- 9.7** In the situations referred to in Chapter IX of the General Terms and Conditions, the Supplier/Contractor is obliged to improve discipline among its employees and other persons under its control. If the situations referred to in Chapter IX of the General Terms and Conditions occur three times, the Ordering Party has the right to withdraw from the order with immediate effect due to the Contractor's fault, within 30 days from the date of discovery of the last violation.
- 9.8** The Supplier/Contractor is obliged to inform its employees/subcontractors and/or other persons under its control about the obligations and prohibitions referred to in Chapter IX of the General Terms and Conditions and to oblige such persons to comply with them, as well as about the possibility to familiarize themselves with the internal

regulations governing the conduct of checks on the PCC Premises for the presence of alcohol, drugs or other intoxicating/psychoactive substances. The Supplier/Contractor guarantees compliance with these obligations and prohibitions by the above-mentioned persons. The Supplier/Contractor also consents to the performance of the checks described in this clause with respect to its employees/subcontractors and/or other persons under its control.

## X. Principles of sustainable development

**10.1** The key issues regarding the ethical culture and business responsibility of the PCC Group have been included in the Sustainable Purchasing Policy (<https://files.pcc.pl/SustainablePurchasingPolicy>) and the Supplier Code of Conduct (<http://files.pcc.pl/CodeofEthicalConductSuppliers>). The PCC Group therefore expects all Suppliers to respect the principles set out in the aforementioned document. Respecting the values and principles set out therein is an extremely important aspect of mutual cooperation, which should be based on mutual respect, transparency and accepted ethical standards and values.

## XI. REACH

**11.1** If the delivered goods or an element thereof is subject to the Regulation (EC) No. 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH) (as amended) and/or Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 (as amended), the supplier shall confirm the fulfilment of all the requirements and obligations resulting from the above legal regulations. In particular, the Supplier shall confirm that the delivered goods or an element thereof has been registered in accordance with REACH and the registration covers the Ordering Party's applications.

## XII. Personal data

**12.1** The Ordering Party is the data controller for the personal data provided by the Supplier/Contractor in connection with the conclusion and performance of the agreement, e.g. the contact persons and employees/co-workers. The contact with the Ordering Party regarding the personal data protection is possible at the address of the Ordering Party.

**12.2** Additional information on the principles of personal data processing by the Ordering Party can be found on the website at: <https://odo.pcc.pl/>.

## XIII. Final provisions

**13.1** In case of a gross violation/breach of the General Terms and Conditions by the Supplier/Contractor and/or failure to observe the internal regulations of the PCC Group companies and other legal regulations, the Ordering Party may withdraw from the agreement, the conclusion of which was effected by the Supplier/Contractor's acceptance of the order, by fault of the Supplier/Contractor, within 3 months of receiving the information about the infringement.

**13.2** The Ordering Party declares that it has the status of a large entrepreneur within the meaning of the Act of 8 March 2013 on counteracting excessive delays in commercial transactions.

**13.3** The Ordering Party reserves the right to amend or cancel the order if the performance of the order or its part is impossible or difficult due to circumstances beyond the Ordering Party's control, including those caused by force majeure due to which shall be understood as any extraordinary, external events, which the Party could not foresee or avoid, in particular war, riots, state of epidemic threat, epidemics, pandemics, fire, flood, earthquake or other fortuitous events, as well as acts of public authority, and national or industrial strikes. The Ordering Party shall not be liable for non-performance or improper performance of the obligation as a result of force majeure and any claims of the Supplier/Contractor in this respect are excluded. The Ordering Party should inform the Supplier/Contractor about force majeure.

- 13.4** The Ordering Party may at any withdraw from the order paying the Supplier/Contractor for the part of the order properly made and delivered to the Ordering Party until a declaration of withdrawal was submitted to the Supplier/Contractor.
- 13.5** In the case of a foreign Supplier/Contractor, when the foreign Supplier/Contractor is a new supplier or when his bank account is changed, the Supplier/Contractor is obliged to submit to the Ordering Party a bank certificate confirming that he has a bank account or a bank opinion on which the new bank account number will be indicated, the Supplier / Contractor's declaration on the basis of which it will be possible to confirm the correctness of the bank account number from the invoice.
- 13.6** Polish law and jurisdiction of Polish courts shall apply to the General Terms and Conditions. The application of the UN Convention on Contracts for the International Sale of Goods, made in Vienna on 11 April 1980, shall be excluded (OJ 1997.45.286). If the Supplier/Contractor is seated:
- a)** on the territory of Poland, any disputes, which may arise in connection with the order, and which shall not be solved amicably between the Parties, shall be settled by a common court having jurisdiction over the seat of the Ordering Party,
  - b)** outside Poland, any disputes which may arise in connection with the contract, and which shall not be resolved amicably between the Parties, shall be settled by the Court of Arbitration at the Polish Chamber of Commerce in Warsaw – in accordance with the rules of procedure before that court. Each Party shall be obliged to voluntarily and immediately comply with the decision of the Court of Arbitration at the Polish Chamber of Commerce in Warsaw.
- 13.7** The Supplier/Contractor shall not be entitled to assign its rights and obligations arising from the agreement, the conclusion of which was effected by the Supplier/Contractor's acceptance of the order, to third parties without the prior written, otherwise null and void, consent of the Ordering Party.
- 13.8** The Ordering Party shall be entitled to claim damages in excess of the contractual penalties stipulated in the order or the General Terms and Conditions.
- 13.9** In the event that the subject of the order or any part thereof is a dual-use product (pursuant to Council Regulation (UE) 2021/821 of the European Parliament and of the Council of May 20, 2021 setting up Union regime for the control of exports, brokering, technical assistance, transit and transfer of dual – use items (recast), as amended) or a product specified in The Convention on the Prohibition of the Development, Production, Stockpiling and Use of Chemical Weapons and on their Destruction (polish Journal of Laws: 1999.63.703 the Supplier/Contractor shall immediately inform the Ordering Party in writing about this fact, under pain of nullity. The Supplier / Contractor will also inform the Ordering Party about the classification of the product sold, which results from the above-mentioned regulation or convention.
- 13.10** In the event that the purchased goods are subject to the Act on the road transport monitoring system (hereinafter also referred to as: "Transport Package"), the implementation of the order sent by the Ordering Party is tantamount to the Supplier/Contractor's declaration that as the supplier he is aware of his obligations under provisions of the Transport Package and undertakes to implement them to the extent that he is bound by the provisions of the Transport Package.
- 13.11** The Supplier/Contractor may not transfer its rights and obligations under the order concluded with the Ordering Party to third parties without its written consent.

- 13.12** The Supplier/Contractor confirms that as part of the subject of the order liquid fuels referred to in the *Regulation of the Minister of State Assets of 27 November 2019 on the detailed list of liquid fuels, the production, storage or transshipment, transmission or distribution, trade of which will not be provided, including foreign trade, requires a license and the import of which requires an entry in the register of importers*. If the above-mentioned statement proves to be untrue, the Supplier/Contractor shall be liable to the Ordering Party in this respect (in particular, the Ordering Party has the right to recourse to the Supplier/Contractor in the event of the Ordering Party being liable for breach of obligations related to liquid fuels).
- 13.13** The Ordering Party shall be only liable for direct and actual losses of the Supplier/Contractor (no liability for indirect damage and lost profits); however, any contractual and tort liability of the Ordering party to the extent most legally permitted by law shall be limited to the net value of the order in question.
- 13.14** The General Terms and Conditions shall be effective as from 06.02.2026.