



## GENERAL CONDITIONS FOR PURCHASING OF GOODS AND PROVISION OF SERVICES (INCLUDING INVESTMENT AND REPAIR OPERATIONS) AT WWW ORLEN OIL Sp. z o.o.

The following General Conditions for Purchasing of Goods and Provision of Services (including investment and repair operations) at ORLEN Oil Sp. z o.o. (further referred to as 'General Conditions' along with the Order and with all appendices constitute a single Agreement between Parties. Any references to offers, proposals or Seller's standard agreement conditions, both binding and non-binding, do not constitute acceptance of any conditions and reservations included in those documents if their acceptance by ORLEN Oil Sp. z o.o. has not been clearly specified in the Agreement. In case of discrepancy between the contents of the agreement and the General Conditions, the contents of the Agreement made between the Parties takes precedence.

The following General Conditions are divided into articles, paragraphs and titles, whilst this division is aimed at organizing them and has no influence on the interpretation of such General Conditions.

### Definitions

- 1) **'Buyer'** means ORLEN Oil Sp. z o.o. located in Gdańsk, ul. Elbląska 135, 80-718 Gdańsk, entered into the National Court Register kept by the District Court for Gdańsk Półoś in Gdańsk, VII Commercial Division of the National Court Register under the KRS no. 0000102722, NIP:675-11-90-702, BDO 000026343, share capital PLN 342 365 000,00
- 2) **'Seller'** means an entity with which the Buyer has concluded an Agreement,
- 3) **'Order'** means the Seller's order of a Good or a Good and a Service which includes the General Conditions. Acceptance of the Order along with the General Conditions by the Seller results in the conclusion of the Agreement,
- 4) **'Agreement'** - agreement concluded between the Seller and the Buyer along with the appendices and the General Conditions,
- 5) **'Goods'** are material goods (including investment goods, necessary equipment, additional materials, documentation and others), the sale and delivery of which constitutes the subject of the Agreement,
- 6) **'Service'** are the services provided in addition to the sale and delivery of the Goods, in relation to the necessity to assemble, install and prepare training for the Goods to be used by the Buyer.

### Article I : CONDITIONS FOR AGREEMENT CONCLUSION

The Seller and the Buyer may conclude the Agreement in any manner, including through acceptance by the Seller of the Order sent by the Buyer. Providing the Order does not state otherwise, acceptance of the Order takes place by sending a copy of the Order with the official stamp and signature of persons authorized to do so on behalf of the Seller within 2 working days from the date of receiving the Order, at least via e-mail or fax. Failure to submit by the Seller and within the deadline and form specified in the preceding sentence, information about non acceptance of the Order is tantamount to accepting the Order. Acceptance of the Order means acceptance of all changes and amends introduced by the Buyer and means conclusion of the Agreement under the conditions included in the Order and the General Conditions. The Seller declares that the person whose signature is on the Order is authorized to act on behalf of the Seller.

### Article II : CONDITIONS FOR AGREEMENT IMPLEMENTATION

2.1 The Seller shall promptly inform the Buyer about any situation which may affect the timely delivery of the Good or the Good and the Service. However, the above information does not release the Seller from the obligations specified in the Agreement. The Buyer has the right to carry out an inspection at their own expense in order to check the progress of the Agreement being implemented by the Seller, informing the Seller about it with a 5- day notice.

2.2 No later than 7 days prior to the agreed despatch date of the Good, the Seller shall send a despatch notification to the Buyer's representative (details included in the Order) providing the following details: Order number, method and anticipated despatch date, despatch specification along with the number, weight, measurements and contents of the packages and all of instructions necessary for the correct transport and unloading of the Good.

2.3 Along with the Good, the following documents shall be delivered (regardless of the documentation for settlement purposes between the Parties which shall be delivered by the Seller via post): (does not have to be via post)

-despatch specification including the number, weight, measurements and contents of the packages,

-complete technical documentation necessary for the correct assembly of the Good on site and its correct start-up, operation and handling, including, amongst other things, design drawings and assembly drawings, along with the necessary details concerning the mechanical, control and measurement and electrical parts etc.,

- material attestations, Characteristics Charts, Product Cards, certificates of analysis, trials and approvals required by the legal provisions in place in Poland and European Union,

-manual for the correct storage of the Good,

- investment task number if provided in the purchase proceedings

2.4 The date of delivery is understood as the date of transferring of the Good to the Buyer at the place specified in the Agreement or General Conditions and the confirmation of this fact by the Buyer in the hand-over report or a document confirming the actual transfer of the Good to the Buyer. As long as the Agreement or the Order does not state otherwise, delivery is carried out under the DDP principle 'the Buyer's facility or another location specified by the Buyer' (INCOTERMS®2010).

2.5 A change of the delivery date agreed in the Agreement requires the Buyer's written consent in order to be valid, expressed at least via e-mail or fax.

2.6 Partial deliveries, providing it has not been agreed otherwise in the Agreement, require the Buyer's consent expressed at least via e-mail or fax. In case of partial deliveries, providing it has not been agreed otherwise in the Agreement, the delivery date shall be the date of implementation, i.e. transfer of the last partial delivery to the Buyer.

2.7 The Good shall not be considered delivered if all of the documents required for the despatch implementation, as well as the documentation and certificates required by the Agreement and the General Conditions are not forwarded to the Buyer.

2.8 Providing the Order does not indicate otherwise, in case of an imported Good, the Seller shall be responsible for commissioning the Good within the customs area of the European Union, in accordance with the current regulations and for presenting the Buyer with the documentation confirming customs clearance, payment of duty and VAT import tax. It is allowed to include the Seller's declaration concerning customs clearance and that the Good is in free circulation within the EU, payment of duty and VAT import tax on the invoice documenting the delivery of the imported Good or on the invoice documenting intra-community delivery of the Good.

2.9 Providing the Order does not indicate otherwise, in case of a Good delivery from within the European Union, the Seller shall be obliged to fulfil of the requirements arising from legislation of the European Union, especially concerning INTRASTAT and VAT and customs duty.

2.10 In case of a Good delivery as part of trilateral inter-community deliveries, the Seller, prior to the date of the first delivery of the Good, shall be obliged to forward to the Buyer (in writing or electronically) the information about their intention to use the simplified VAT settlement procedure.

2.11 If a Good delivery or provision of a Service involves the Seller's access to the Buyer's production plant, the Seller agrees to familiarize himself and abide by the abstract from the current Regulation concerning personal traffic within ORLEN OIL Sp. z o.o. and within the premises of ORLEN OIL Sp. z o.o. Plant accepted by the Seller during the purchase proceedings as well as the current health and safety and fire prevention regulations. Failure to abide by the above Regulations, results in the payment of a contractual penalty in the amount specified for a particular type of breach specified in individual paragraphs of the relevant chapter of the personal traffic Manual forwarded and approved during the purchase proceedings.

2.12 In case of a delay in the delivery of the Good or the provision of the Service due to reasons other than Force Majeure, The Buyer, depending on his choice, may apply the entitlements specified in the below sub-paragraphs, without prejudice to the entitlements arising from the current provisions of law:

2.12.1 Burden the Seller with a contractual penalty amounting to 0.3% of the net value of the Good or Service affected by the delay for each of the first 10 days of the delay and for each consecutive day calculated from the 11th day of delay - it shall amount to 0.5% of the net value of the Good or Service for each day of delay.

The total amount of contractual penalties for the delay in delivery of Goods or provision of Services may not exceed 20% of the net value of the Goods or Services affected by the delay. In case where the Good or Service affected by the delay constitutes an integral part of the subject of the Agreement which makes it impossible for the Buyer to utilize the Goods which have already been delivered, the basis for the calculation of contractual penalties is the total net value of the Agreement.

2.12.2 The buyer has the right to declare the Agreement non-viable and apply point 2.13.

2.13 In case of failure to perform the Agreement by the Seller, the Buyer has also the right to withdraw from the Agreement immediately and may apply jointly or separately the following legal measures:

2.13.1 Charging the Seller with a contractual penalty amounting to 20% of the net value of the Good or Service which is the subject of the Agreement,

2.13.2 Charging the Seller with the costs of the so-called alternative agreement, performed by a third party. The alternative agreement shall be performed providing the subject of the provision is the purchase of Goods which constitute items specified as to their kind or provision of Services which can be delivered or made by a third party. In such a case, the Buyer, at his full discretion, shall conclude a relevant agreement with a third party, whilst maintaining the claim for the payment of contractual penalty and repair of the damage under general conditions. The Seller hereby agrees to reimburse the difference in implementation costs of the so-called alternative agreement to the Buyer. The Seller shall be obliged to pay the difference in costs incurred by the Buyer on the basis of a debit note issued by the Buyer. The basis for the issuance of a bookkeeping note by the Buyer shall be an invoice issued by the third party and received by the Buyer.

2.14. In case where the circumstances indicate that the Seller shall not perform the Agreement within the agreed time-frame, the Buyer has the right to withdraw from the Agreement immediately. This right may be applied until the delivery date indicated in the Order and which arises from the purchase proceedings carried out.

2.15. The grounds for withdrawal, dissolution or termination of the Agreement specified in the Agreement or the General Conditions neither exclude nor limit the Buyer's right to withdraw from, dissolve or terminate the Agreement on the basis of the current legal regulations.

### Article III: PAYMENT

3.1 Unless stated otherwise in the Order:

-price in the Order is a lump-sum price and fixed

-price in the Order is the net price for the Good or Service. A Seller which is located within the territory of the Republic of Poland as well as a Seller which is not located within the territory of the Republic of Poland but has registered in Poland for VAT purposes, shall on each occasion add the goods and services tax (VAT) on their invoices, in accordance with the current regulations. A Seller which is located outside the territory of the Republic of Poland (and has not registered in Poland for VAT purposes) shall not add their national value added tax or another tax of similar character,

-the payment due shall be made in the form of a bank transfer, within the deadline specified in the Order calculated as the number of days from the date of issue by the Seller of a correctly issued invoice, along with the hand-over report signed by both parties or a document confirming the delivery of Good or Service which is the subject of the Agreement, into the Seller's account indicated on the invoice. The invoice shall be delivered to: **ORLEN Centrum Usług Korporacyjnych Sp z o.o. ul. Łukasiewiczza 39, 04-900 Płock, within 7 days from the date of issue. An invoice delivered to an address other than the address indicated in the preceding sentence shall be regarded as undelivered and does not result in the commencement of the payment deadline,**

-payment date shall be understood as the date of the Buyer's bank account being debited,

-if the delivery of a Good or Service is not performed fully according to Article I of these General Conditions, the Buyer shall be entitled to withhold payment until the date the Seller has fully performed all of the obligations constituting the subject of the Agreement. The payment date indicated in the Order shall be calculated from that date. This does not limit the Buyer's right to enforce the provisions of Article II of these General Conditions.

-if the delivered Good, once received and unpacked, proves to be damaged, incomplete or otherwise faulty, the Buyer shall be entitled to withhold the payment until the Good is replaced with a fault-free one,

-payment deadline is 60 days (unless stated otherwise in the order/Agreement) from the date of receipt of the correctly filled out and sent invoice and expires (regardless of its duration) no earlier than on the next Wednesday falling after such a determined payment deadline.

-The Seller may not carry out an assignment of claims (cession) concerning the remuneration arising from the Agreement to a third party without prior consent of the Buyer expressed in writing under the pain of being declared invalid.

Unless the Order or the Agreement clearly state otherwise, the payment arising from invoices shall be executed by the Buyer using the split-payment mechanism, described in the act of December 15 2017 on the amended goods and services tax act and certain other acts (Journal of Laws from 2018, item 62), unless such payment is excluded from the current provisions of law.

### Article IV: VAT TAX AND INVOICE

4.1 A correct invoice, apart from statutory requirements, shall contain the following details:

-amount of Goods (type of Service) and itemized net and gross prices of individual items. Each item in the Order shall be specified on the invoice in the same way as in the Order,

-name/description of the Good (Good and Service) or reference to relevant specification items constituting an appendix to the invoice,

-Buyer's order number,

-payment deadline and conditions in accordance with the Agreement,

- Seller's bank account no.

- in case of deliveries from the territory of the EU - correct and valid VAT identification number of the Seller (EU VAT no.),

-declaration specified in Article II para. 2.8 of these General Conditions, unless the declaration constitutes a separate document,

- CN code of the Good

- in case of purchase of duty goods outside the duty suspension arrangement, the amount of duty included in the price of excise goods for individual invoice items,

- the rate of duty

-additional details arising from the contents of the Order

- investment task number, if justified.

4.2 The invoice shall be sent:

- in the form of a one-sided print on an even piece of paper, preferably white, filled out with machine writing, without handwritten entries, unnecessary stamps or smudges;  
- in an envelope with an annotation of 'ORLEN OIL INVOICE' To the address of **ORLEN Centrum Usług Korporacyjnych (Corporate Services Centre) sp. z o.o. ul. Łukasiewicza 39, 09-400 Płock**, unless the Order or the Agreement state otherwise.

4.3 The Buyer confirms that he is a payer of goods and services tax (VAT) and has the Tax Identification Number NIP 675-11-90-702. For intra-community transactions, the Buyer's European NIP Number (EU VAT no.) is PL6751190702.

4.4 The Buyer confirms that he is an active payer of goods and services tax (VAT) and has the Tax Identification Number NIP which he shall indicate in the Order / or that he is exempt from payment of goods and services tax (VAT) which he shall confirm prior to making the Order. For intra-community transactions, the Seller has a duty to indicate the European NIP number (EU VAT no.) on the Order on each occasion.

4.5 The Buyer authorizes the Seller to issue invoices without the signature of the person authorized by him.

4.6 By issuing the invoice, the Seller declares that he is authorized to issue invoices in accordance with the tax legislation. In case where the Seller is a domestic entity, the Seller guarantees and takes responsibility for the correct application of VAT rates which means that the tax authorities would question the Buyer's right to deduct tax on the basis of a particular transaction not being subjected to taxation or being exempted from taxation in accordance with the legal regulations, the Seller, upon the Buyer's written request and within the deadline indicated by him shall make the appropriate correction of the invoice and shall reimburse the difference to the Buyer within 30 days from the delivery of such request.

Should the Seller refuse to issue the correcting invoice, the Seller agrees to reimburse the equivalent of VAT questioned by the tax authorities to the Buyer, whereby the reimbursement shall take form of a bookkeeping note issued by the Buyer within 30 days from its delivery to the Seller.

In each of the above cases, the Seller shall also reimburse the Buyer with the equivalent of sanctions, interest, penalties and other burdens additionally incurred by the Buyer or imposed by the tax authorities, whereby such reimbursement shall take place in the manner described in the preceding sentence.

4.7 In case where the Seller is a domestic entity, the Seller shall be obliged to archive copies of invoices (for the period of 5 years from the end of the year in which the financial statement was submitted for the year in which the transaction took place) which confirm the execution of transactions and which for the Buyer form the basis for lowering the VAT tax due by the amount of VAT added with the delivery of the Good or provision of the Services.

In case of failure to fulfil the above requirement or where a copy of the invoice archived by the Seller shows a discrepancy between the data indicated in the original forwarded to the Buyer or has been incorrect for formal, legal or factual reasons, the Seller shall be obliged to compensate the Buyer with the total amount of the damage which arose as a result of the determination of the tax obligation, along with the sanctions and interest imposed upon the Buyer by the tax authorities in the amounts corresponding to the decisions made by the tax authorities.

4.8 In case where the legal provisions indicate the Buyer as the entity obliged to settle the VAT tax, then the Seller which is located within the Republic of Poland or outside the Republic of Poland but registered within the territory of Poland for VAT purposes, must include the following annotation on the invoice documenting the execution of the Service: 'reverse charge procedure'. The Buyer shall settle the VAT tax in accordance with the aforementioned procedure.

#### **Article V : INTELLECTUAL PROPERTY RIGHTS**

5.1 The Seller guarantees that there are no valid patents or other industrial property rights, copyrights or other related rights or know-how or other intellectual property rights of third parties which could be breached by the Buyer as a result of usage or disposal of a delivered Good or an executed Service.

5.2 The Seller hereby agrees to exempt the Buyer from responsibility, should the Buyer be presented with any accusations or claims or reservations made by third parties in relation to a breach of the aforementioned rights and to pay for such reported claims and the costs associated with them (including legal services and incidental dues) or compensations, requested from the Buyer or imposed upon the Buyer, providing the Buyer informs the Seller about such requests or claims or declarations immediately, that is within 7 working days and providing the Seller has the possibility and the right to clarify such requests, accusations, declarations or claims at his own expense and to defend himself against them.

5.3 If the Order specifies that the subject of the Agreement is also a delivery of a piece of work within the meaning of the copyrights act and a transfer of copyrights to it, the following provisions shall apply:

5.3.1 The Seller agrees to deliver the piece of work described in the Order, further referred to as 'documentation',

5.3.2 The Seller declares and guarantees to be the holder of proprietary copyrights to the documentation and that such right are in no way limited or burdened by third party rights.

5.3.3 On the date of forwarding the documentation, the Seller, as part of the remuneration specified in the Order, transfers to the Buyer the proprietary copyrights and the related rights concerning unlimited, in terms of time and place, usage of the documentation in all possible fields of use known at the time when the Order is signed.

5.3.4. Transfer of proprietary copyrights and related rights without time and territorial limitations encompasses all fields of use

stipulated in the copyrights and related rights act (Journal of Laws from 2016, item 666, as amended), and in particular:

-recording the documentation on any data storage devices known at the time of making the Order and using any technology known at the time of making the Order;

-multiplying the documentation using any technology known at the time of making the Order on any data storage devices known at the time of making the Order;

-commissioning the original or copies of the documentation in any form without any limitations;

-saving to a computer's memory;

-introducing to and disseminating via computer networks, including the Internet and Intranet networks;

-leasing and lending;

-publishing in the form of brochures, publications, leaflets and folders and any other type of industry presentations.

5.3.5 The transfer of proprietary rights also encompasses the permission to execute the derivative copyrights and authorizing the Buyer to permit the execution of derivative copyrights by third parties in the fields of use specified in 5.3.4 above.

5.3.6 Within the scope permitted by separate regulations, the Seller agrees for the Buyer to make any changes to the documentation, to make corrections and to use such formulations within the scope specified in 5.3.4.

5.3.7 The Parties agree that the Buyer or entities authorized by the Buyer shall be the users of the documentation.

5.3.8 In case of claims made by third parties to the Buyer related to the breach of copyrights to the documentation which constitutes the subject of the Agreement which, in accordance with the provisions of this Agreement have been successfully transferred to the Buyer, the Seller agrees to pay for the claim or enter into a dispute with such third party.

5.3.9 The Seller shall include the following sentence on each page of the documentation, including the pages containing drawings, in a way which makes it visible and legible for the recipient: Any copyrights and related rights to this documentation are owned by the Buyer.

5.3.10 The delivered documentation shall be prepared in Polish, possibly also in English if it is indicated in the Order, and additionally in an electronic version in a commonly used format.

#### Article VI : GOODS RECEIPT

6.1 The Good shall be checked by the Buyer immediately after it is received, unless due to the Good's designation and the need to store it in the packaging, the receipt shall be carried out at later date specified in the Order. A hand-over report or a document confirming the receipt of the Good shall be prepared following the Good's receipt. The Seller has the right to participate in the receipt process at his own expense, providing he informs the Buyer about his intention in advance, no later than on the date of despatch, unless the Order indicates otherwise.

6.2 The Seller is responsible for the completeness of the Good's delivery in accordance with the despatch specification and the invoice attached to the Order. Should any of the items be missing, they shall be delivered by the Seller on the basis of the DDP rule 'the Buyer's warehouse or another place indicated by the Buyer' in accordance with INCOTERMS®2010, unless the Buyer decides otherwise. The Seller agrees to cover all of the costs resulting from the delivery of the above items.

6.3 Failure to report claims of faulty Goods in the hand-over report or the document confirming the delivery of the Goods shall not make it impossible to report them at a later date or for the Buyer to pursue any provisions prescribed by law.

#### Article VII : FORCE MAJEURE

7.1 Neither of the Parties shall take responsibility for the failure to perform or improper performance of the Agreement and for any damages resulting from the occurrence of Force Majeure.

7.2 Occurrence of Force Majeure and its impact upon the performance of the Agreement and resulting damages must be proved by the Party claiming Force Majeure and approved by the other Party.

7.3 Force Majeure constitutes all external events which cannot be anticipated at the time of signing the Agreement and which cannot be affected by any of the Parties, especially military operations, acts of terror, riots, natural disasters, decisions of government bodies or any other chance events as a result of which contamination or chemical poisoning of people, property or chattels took place.

Duration of such events shall be considered accordingly in the schedule. If such a period exceeds 3 months, the Parties shall agree on the new conditions of co-operation.

7.4 The Party which is unable to fulfil its obligations due to Force Majeure, shall be obliged to :

7.4.1 promptly notify the other Party about it, no later than within 7 days from the occurrence of such an event;

7.4.2 present reliable evidence confirming the event.

When the effects of Force Majeure stop, the other Party shall be notified about promptly in writing, however no later than within 7 days. Failure to fulfil the above requirement shall result in the loss of the right to claim the occurrence of Force Majeure.

7.5 If a Force Majeure claim is justified and the Party is unable to continue the performance of the Agreement due to the occurrence of Force Majeure, the Buyer shall pay

the Seller for the Goods or services performed prior to the date of the occurrence of Force Majeure, taking into consideration the rules specified in the Agreement in their settlement.

7.6 The Seller's problems related to obtaining labour force or ordering materials shall not be treated as force majeure..

7.7 If, as a result of force majeure, one of the Parties to the Agreement is unable to perform its contractual obligations, within 30 days from the occurrence of force majeure, then the other Party has the right to withdraw from the Agreement with immediate effect.

7.8 Agreement termination under par. 7.7 means that the right to calculate Contractual penalties for the duration of force majeure and the obligation to pay contractual penalties for that reason shall not apply. However, the scope of the Agreement which has been executed so far shall be settled without delay, no later than after 30 days from the conditions of force majeure ceasing to exist, unless the performed works or the Goods delivered as part of this Agreement have been destroyed or damaged.

#### Article VIII : GUARANTEES

8.1 The Seller guarantees that the Good or Service provided as part of the implementation of this Agreement shall be in accordance with the specification, drawings and any other similar requirements of the Agreement and the norms and legal provisions in place and that the Goods shall be brand new, unused, of good quality, appropriate and suitable for the application specified in the Agreement, correctly designed, manufactured correctly and from the correct material, fault-free and they shall fulfil the technological requirements specified in the Agreement.

8.2 The Seller guarantees that the Good or Service shall be performed and, providing it is indicated in the Agreement, assembled/installed in accordance with the legal regulations which are in place in the Republic of Poland, health and safety regulations, Polish Norms and UDT/PED regulations as well as the norms in place in the European Union.

8.3 Unless indicated otherwise in the Agreement/Order, the guarantee provided in accordance with points 8.1 and 8.2 shall remain valid for the period of 24 months, unless a different one was agreed on in the Order or in the Agreement, calculated from the date of signing the hand-over report or the document confirming the delivery of the Good by the Parties or in case of the delivery of Goods and/or Service - performance/start-up/installation report for the Good or Service.

8.4 Within 2 days, unless a different deadline has been specified in the Order or in the Agreement, from the Buyer's notification of faults (complaint), the Seller is obliged to inform the Buyer about the measures applied or the measures which are to be applied, as well as about the time which is needed to remove the fault.

8.5 In accordance with the provisions of this article, the Seller, at his own expense and at his own risk, including the cost of transport, loading, unloading, disassembly and and subsequent assembly, cost of travel and accommodation of the Seller's personnel, shall be obliged to immediately repair or replace the Good and/or Services or its damaged parts. The items which have been replaced or are to be replaced by the Seller shall be left at the disposal of Ex Works 'The Buyer's Warehouse' or another place indicated by the Buyer (INCOTERMS®2010). The new items shall be delivered on the basis of the DDP rule 'the Buyer's premises or another place indicated by the Buyer' (INCOTERMS®2010).

8.6 If, prior to the Seller's measures aimed at repair or replacement, the Seller's inspection is required, the Seller is obliged to carry it out at his own expense and fast as possible, no later than within 3 working days (excluding Saturdays), unless a different deadline was specified in the Order or in the Agreement, from receiving the complaint and once the Buyer has been informed.

8.7 If the quality complaint related to the Good or Service submitted by the Buyer is not accepted by the Seller, then the analyses of the Good or Service carried out by an independent laboratory or institute selected by both Parties shall be binding and final. If the Parties cannot agree on the choice of the laboratory, the **Buyer** shall independently indicate the appropriate laboratory. The Buyer shall bear the costs of such analyses only if the complaint turns out to be unjustified.

8.8 The Buyer also has the right to carry out a repair or replace parts independently or with the use of another entity if the repairs are minor or necessary to avoid further damages or they must be carried out immediately for another important reason. The condition for the application of the provision from the preceding sentence is prior notification of the Seller.

8.9 If the Seller, having been informed about the fault, fails to take immediate steps aimed at its removal within the time-frame specified by the Buyer, the Buyer has the right to take all the necessary steps to remove the damage at the expense and risk of the Seller. However, this shall not release the Seller from his contractual obligations.

8.10 The Seller's guarantee on the Good or Service or its part which has been repaired or replaced in accordance with this article, shall be counted from the start from the date of repair/replacement.

8.11 The guarantee does not exclude the Buyer's entitlement under warranty related to physical or legal faults of the Good or Service with the application of the principles of law.

#### Articles IX : SERVICES

9.1 The Good delivery Agreement may also include an obligation to perform Services which are in particular provided by the Seller within the Buyer's premises. Unless the Order indicates otherwise, it is accepted that:

-Value of the Service shall be included in the price of the Good indicated in the Order(in case of delivering the Good and the Service).

-Any additional costs, unless agreed otherwise, related to the Services provided by the Seller such as cost of accommodation, travel or the Seller's personnel insurance etc. shall be covered by the Seller.

9.2 In case of foreign Sellers, the Buyer has the right to deduct the amount of taxation at source from the amount of payment payable in favour of the Seller, should he be obliged to do so under separate regulations in place on the payment date. In order to apply the exemption or the amount of taxation at source on the basis of a relevant and valid agreement concerning the avoidance of double taxation concluded between Poland and the Seller's country of residency (tax residency), the Seller, along with the first invoice but no later no later than 5 working days before the deadline for the first payment, shall be obliged to forward to the Buyer, the original of a valid residency certificate (certificate of the Seller's location for the purposes of income taxation issued by the relevant body of tax administration). The Seller's failure to forward the residency certificate specified in the preceding sentence shall entitle the Buyer to deduct the amount of taxation at source from the amount of payment payable in favour of the Seller in the amount specified by the Polish tax legislation.

9.3 The Buyer accepts that the data presented in the residency certificate forwarded by the Seller is accurate, up-to-date and true and that the certificate itself has been issued in accordance with the relevant legal provisions and by the body authorized to do so. In case where, as a result of any faults, errors, omissions or inaccuracies of the data presented in the certificate, the Buyer shall be obliged to pay tax in the amount higher than the amount received from the Seller, or where any penalties, interest, sanctions etc. have been imposed on the Buyer in relation to the deduction of taxation at source in the amount lower than the amount due or failure to deduct taxation despite such an obligation, the Seller shall reimburse the Buyer with the amount of such taxation along with all penalties, interest, sanctions etc. which have been imposed on the Buyer by the tax administration bodies. In case of foreign Sellers which are not payers of income tax (especially limited companies), in order for the aforementioned payment not to be taxed in Poland or the application of the tax at source rate on the basis of a relevant and valid agreement aimed at the avoidance of double taxation, the foreign Seller has a duty to present the original of a valid tax residency certificate for each of his partners. The foreign Seller which is not a payer of income tax shall also present the list of all partners entitled to the aforementioned payment with the indication of the allocation key concerning the aforementioned payments for their individual partners. In case of changes concerning the facts within the given certificate, the foreign Seller shall forward, along with the invoice, the original of his valid residency certificate or the originals of valid certificates of his partners in each consecutive calendar year in which he is to receive payment for Services. In case of changes concerning the facts within the given certificate, the foreign Seller shall submit a declaration/forward his partners' declarations which conform with the specimen forwarded by the Buyer, stating that the facts concerning the certificate have not changed.

The Buyer accepts that the data presented in the residency certificate forwarded by the foreign Seller is accurate, up-to-date and true and that the certificate itself has been issued in accordance with the relevant legal provisions and by the body authorized to do so. In case where, as a result of any faults, errors, omissions or inaccuracies of the data presented in the certificate, the Buyer shall be obliged to include the tax at source on the aforementioned payment or pay the tax at source in the amount higher than the amount received from the foreign Seller, or where any penalties, interest, sanctions etc. have been imposed on the Buyer in relation to the deduction of taxation at source in the amount lower than the amount due or failure to deduct taxation despite such an obligation, the foreign Seller shall reimburse the Buyer with the amount of such taxation along with all penalties, interest, sanctions etc. which have been imposed on the Buyer by the tax administration bodies.

9.4 The Buyer declares that the Services provided by the Seller which is located outside the territory of the Republic of Poland are not purchased for personal aims of the Buyer's employees and that such Services are purchased for the Buyer's seat (permanent location of business activity) located within the territory of Poland.

9.5 The hand-over report constitutes the confirmation of performance of the Service by the Seller. Provisions of Article VI apply accordingly.

9.6 The Seller shall be obliged to ensure the provision of personnel with relevant qualifications to correct and timely performance of the Service.

9.7 In order to commission the performance of Services to a subcontractor, the Seller is obliged to obtain prior written consent from the Buyer under the pain of being declared invalid. Breaching of this requirement by the Seller and commissioning the performance of Services to a subcontractor to which the Buyer has not consented, shall constitute a serious breach of the provisions of the Agreement and shall entitle the Buyer to:

- a) withdraw from the Agreement for the reasons attributable to the Seller. This right may be enforced within 60 working days from the date of the Buyer becoming aware of the basis for the withdrawal from the Agreement,
- b) taking advantage of the entitlement indicated in point 2.13.2 of the General Conditions.

9.8 In case where the implementation of the Service requires the co-operation between the Seller's and the Buyer's personnel, the Seller shall be responsible for the accuracy of the guidelines and instructions issued by his personnel. More important instructions concerning the assembly/services should be forwarded by the Seller's personnel in the written form.

9.9 The Seller shall take full responsibility for the damages and losses resulting from the actions of his personnel and sub-contractor's personnel as well as created as a result of incorrect instructions and guidelines forwarded by the Seller's personnel.

9.10 The Seller asserts that the Services provided by him shall be performed appropriately and in accordance with the contents of the Agreement. If any faults are discovered within 24 months or with a different period agreed between the parties, from the performance of the Service, the provision of Art. VIII shall apply.

9.11 The Seller shall be obliged to provide full insurance coverage for his employees and all other persons through the assistance of which or the participation of which he implements the Services on the Buyer's premises, throughout the duration of such implementation. The Seller shall also assume the risk, any possible consequences and claims related to:

-accidents of the Seller's personnel which take place during the performance of the Service,

- damages and losses caused by the Seller's personnel incurred by third parties,

-damage and destruction of tools and other equipment owned or being at the disposal of the Seller or his personnel and all other persons through the assistance of which or the participation of which he implements the Services

9.12 The Seller shall be obliged and take full responsibility for concluding all formalities, notifying the relevant administrative bodies, obtaining any necessary permits, paying any tax-related liabilities and social insurance liabilities related to the employment of the Seller's personnel and all other persons through the assistance of which or the participation of which he implements the Services on the Buyer's premises.

9.13 The Seller's personnel and all other persons through the assistance of which or the participation of which he implements the Services are obliged to adhere to the regulations in place on the Buyer's premises.

9.14 The Seller acknowledges and accepts that the failure to return all of the passes, confirmed in writing, issued to the Seller, his subcontractors, sub-suppliers and all other persons through the assistance of which or the participation of which he implements the Services, both single-use passes and temporary ones authorizing entry to Orlen Potudnie S.A. and Orlen Oil Sp. z o.o., shall be the basis for withholding the payment for the implementation of the Subject of the Agreement by the Buyer until this obligation is fulfilled.

9.15 Within the scope not regulated by this Articles, the relevant provisions of these General Conditions concerning the delivery of the Goods shall apply with regards to the Services.

#### Article X : RESPONSIBILITY

10.1 The Seller agrees to release the Buyer from the obligation of providing any kind of benefit in favour of third parties for any kind of damage to people or the natural environment caused by the Good or in relation to its application as a result of faults within the Good or the Services provided.

10.2 Contractual penalties conditioned by the Order, the Agreement or the General Terms and Conditions, do not exclude the Buyer's right to demand compensation payment which transfers the amount of contractual penalties under the general terms and conditions.

10.3 In case where the contractual penalties reserved in the Agreement are imposed on the Seller or where damage is caused to the Buyer, the Seller shall be obliged to pay such a contractual penalty or compensation for the damage sustained via a bank transfer within 14 days from the issue date of the bookkeeping (debit) note by the Buyer. The Buyer also has the right to deduct the amount corresponding to the contractual penalties due or the amount of compensation from the amount of payment resulting from the Agreement. The Buyer shall issue a debit note in the amount of contractual penalties and/or compensation which are the basis for the deduction.

#### Article XI : COMPANY SECRET

11.1 The Seller agrees to keep confidential the information forwarded directly or indirectly by the Buyer (in any form, i.e. particularly in the verbal, written or electronic form), as well as the information obtained by the Seller in another way during their mutual co-operation, including in relation to the conclusion and implementation of this agreement where this information concerns directly or indirectly the Buyer, companies of the ORLEN Capital Group or their contractors, including within the contents of the Agreement. The Parties accept that any technical, technological and organizational information or other information which is of commercial value, undisclosed to the public, forwarded by the Buyer or on his behalf or obtained by the Seller in a different manner during the implementation of the Agreement including: the process of negotiation, conclusion and implementation of the Agreement, shall be treated as company secrets within the meaning of article 11, para. 4 of the act of April 16 1993 on combating unfair competition (Journal of Laws 2018.419) (further: 'Company Secret'), unless, at the time of transfer, the person transferring the information specifies in writing or electronic form that the information is of different kind to the information described above.

11.2 By the obligation to keep secret the information indicated in the above paragraph, the Parties understand the prohibition of using, disclosing and transferring such information in any way and to any third party, with the exception of the following situations

a) disclosing or using the information is necessary for the correct implementation of the Agreement, or

b) the information, at the time of disclosure, is already accessible to the public and its disclosure has been executed by the Buyer or with his consent or in another way other than unlawful or contractual action or omission or

c) the Seller has been ordered to disclose the information by the court or authorized body or in the case of a legal obligation for such a disclosure,

with a reservation that the Seller shall immediately inform the Buyer in writing about the obligation to disclose the information and its scope, and shall, as far as it is possible, consider the Buyer's recommendations concerning disclosure of the information, especially regarding application for the exclusion of transparency, legitimacy of the method of litigation and an appeal or an equivalent legal measure, and shall inform the court or the authorized body about the character of the information transferred to him or

d) The Buyer has provided the Seller with the consent in writing to the disclosure or usage of the information for a particular purpose, in the way indicated by the Buyer.

11.3 The Seller is obliged to take such security precautions and methods of operation which are adequate and sufficient to ensure the safe, including in accordance with this Agreement and the legal provisions, processing of the Company Secret in order to prevent any unauthorized usage, transfer, disclosure or access to this information. The Seller, in particular, shall not copy or record the Company Secret if it is not justified by the proper performance of the Agreement by him. The Seller shall be obliged to immediately notify the Buyer about breaches of the security rules or unauthorized disclosure or usage of the Company Secret being processed in relation to the implementation of the Agreement.

11.4 The obligation of information confidentiality described in para. 1 also concerns the Seller's employees and other persons, including:

in particular, auditors, advisors and subcontractors to whom the Seller has disclosed such information. The Seller shall also be obliged to oblige such persons in writing persons to secure the Company Secret on conditions which are at least equal to those specified in this Agreement. The Seller shall take full responsibility for the actions or omissions of the persons who have obtained access to the Company Secret, including the responsibility described in para.8.

11.5 The Seller shall be obliged, on each request made by the Buyer and within no longer than 5 (five) days, to forward to the Buyer the list of persons and entities which have obtained access to the company Secret via the Seller. Failure to fulfil the obligation described in this paragraph shall be treated as unauthorized disclosure of the Company Secret, resulting in the responsibility described in para. 8.

11.6 The obligation to keep the information confidential is binding throughout the duration of the Agreement as well as for the period of 10 (ten) years following its termination, expiration or invalidation or frustration of legal measures. If, despite the lapse of the Company Secret protection period specified in the preceding sentence, such information remain under protection on the basis of internal regulations or the Buyer's decisions or on the basis of specific legal provisions, the Buyer shall notify the Seller in writing about extending the protection period by an additional period indicated (however, no longer than 10 years) to which the Seller hereby consents. The notification described in the sentence above shall take place prior to the expiration of the 10-year protection period which is described in the first sentence of this paragraph, however, no later than 10 (ten) working days before the above obligation ceases to be in force. The Parties jointly agree that the obligation described in this paragraph shall be in force regardless of the termination, expiration or invalidation or frustration of legal measures of this Agreement.

11.7 No later than within 3 (three) working days following the expiration of the protection period described in para. 6, the Seller and all of the persons to whom he has forwarded the Company Secret, shall be obliged to return to the Buyer or permanently destroy all of the materials which contain it.

11.8 In case of unauthorized usage, transfer or disclosure of the Company Secret by the Seller, the Buyer shall be entitled to

request the payment of the contractual penalty amounting to PLN 100 000,00 (in writing: one hundred thousand zlotys ) for each instance of unauthorized usage, transfer or disclosure of the information. The payment of the contractual penalty specified above does not limit the Buyer's right to pursue compensation from the Seller under standard rules based on applicable law if the amount of damage exceeds the amount of contractual penalty reserved in this Agreement. The above, in no way excludes the pursuit of other sanctions and entitlements of the Buyer specified in the legal provisions, including in the act of April 16 1993 on combating unfair competition (Journal of Laws 2018.419).

11.9 In case where, throughout the implementation of the agreement, there is a need to forward or access, in any form, the information which constitutes the Company Secret of ORLEN OIL understood as a specially protected type of Company Secret of ORLEN OIL, with regards to which special actions have been undertaken specified in the internal files of ORLEN OIL, in order to keep this secret confidential and the use, transfer or disclosure of which to an unauthorised person constitutes a significant threat to or breaches the essential interests of ORLEN OIL, the Parties agree to an immediate conclusion of, prior to the receipt and processing of such information – an annex to the Agreement, in accordance with the internal files of ORLEN OIL, the subject of which shall be the terms and conditions concerning the protection of the Company Secret of ORLEN OIL.

11.10 In case of creation of or access to the information subjected to protection under the act of July 29 2005 on the trading of financial instruments

(Journal of Laws, 2017.1768), the Seller shall be obliged to, upon the Buyer's request, forward immediately the list of persons having access to such information before it is made public by the Buyer, along with signed declarations from those persons confirming the receipt of the caution concerning the obligations and legal consequences of such access, including criminal responsibility.

11.11 For the avoidance of doubt, the Parties confirm that regardless of the obligations specified in this Agreement, they shall also be obliged to fulfil the additional requirements concerning the protection of specific types of information resulting from the legal provisions in place.

11.12 The Seller consents to the disclosure by the Buyer of the contents of this agreement and the information and data related to its implementation to the companies belonging to the ORLEN Capital Group on the conditions specified above.

#### **Article XII External communication**

12.1. The Seller shall also be obliged to obtain prior written consent from ORLEN OIL Sp. z o.o. to forward any information concerning the Order to the mass media such as the press, radio, TV and the Internet. In such a case, the Seller shall be obliged to present ORLEN OIL Sp. z o.o., along with the application for consent, with the contents of the information which would be used in the mass media.

12.2. The Seller shall be obliged to obtain prior consent of ORLEN OIL in writing under the pain of being declared null and void, for the placement of the company, trademark or logo of the Buyer on his website, list of contractors, in brochures, adverts and all other materials of advertising nature. In such a case, the Seller shall be obliged to provide the Buyer with the consent request form, along with the design of the material in which such data would be included.

12.3. In case of non-performance or improper performance of the obligations specified in this article, the Buyer shall be entitled to impose the contractual penalty amounting to PLN 50,000 (in writing: fifty thousand zloty) for each instance of breach. The Seller shall be obliged to stop such actions within three days under the pain of imposition of another penalty. The payment of the contractual penalty specified above does not limit the right of ORLEN OIL Sp. z o.o. to pursue supplementary compensation under standard rules based on applicable law if the amount of damage exceeds the amount of reserved contractual penalty.

#### **Article XIII Information clause**

13.1 In relation to the implementation of the Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (further referred to as GDPR), ORLEN OIL Sp. z.o.o, located in Kraków informs about the rules of processing personal data of physical persons and about their rights in this regard.

13.2 The personal data administrator is: ORLEN Oil Sp. z o.o. located in Gdańsk, ul. Elbląska 135, 80-718 Gdańsk, entered into the National Court Register kept by the District Court for Gdańsk Północ in Gdańsk, VII Commercial Division of the National Court Register under the KRS no. 0000102722, NIP:675-11-90-702, BDO 000026343, share capital PLN 342 365 000,00

13.3 The processing of personal data by ORLEN OIL takes place on the basis of:

- a) Art. 6, para. 1, letter b) GDPR – in order to conclude and implement an agreement, whilst the provision of personal data is voluntary, nevertheless without their provision, it is not possible to conclude or implement an agreement, or
- b) Art. 6, para. 1, letter c) GDPR – fulfilment of legal obligations related to public levies and accountancy provisions, including keeping and storing tax books and documents related to keeping tax books and storing accounting evidence (especially: Tax ordinance, the goods and services act, the legal persons income tax act, the accounting act, or
- c) Art. 6, para. 1, letter f) GDPR - in order to carry out legally justified interests of ORLEN OIL, or
- d) In other cases, personal data is only processed on the basis of a prior consent within the scope and objective specified in its contents.

13.4 The personal data entrusted to ORLEN OIL may be disclosed to the entities it co-operates with (recipients) on the basis of agreements of entrusting the processing of data, in accordance with the current legal provisions concerning the protection of personal data, especially: suppliers of logistical services, entities providing the services of invoicing, settlement of dues, delivery of correspondence and parcels and other external entities taking part in the implementation of the agreement which process personal data upon request of the Administrator, exclusively in accordance with his recommendations and exclusively within a limited scope and for a limited purpose.

13.5 Personal data is processed throughout the agreement's validity period, as well as until the time of expiration of mutual claims arising from the agreement or within the time and scope required by the common provisions of law.

13.6 Personal data shall not be processed to a third country, nor will they be processed in an automated way – including in the form of profiling.

13.7 ORLEN OIL informs about the right to request access to personal data and its correction if it is incorrect or incomplete.

13.8 ORLEN OIL informs about the right to withdraw consent in cases specified in GDPR. Consent withdrawal does not affect the legality of the processing executed on the basis of the consent prior to its withdrawal.

13.9 ORLEN OIL informs about the right to remove personal data or to limit its processing.

13.10 The right to raise an objection with regards to the processing of personal data is applicable only in special circumstances and in a situation where ORLEN OIL fails to prove the existence of a valid, legally justified basis for the processing, superior to the interests, rights and freedoms of the person the data concerns, or the basis for the determination, pursuit or defence of claims.

13.11 ORLEN OIL informs about the right to transfer data to another administrator, i.e. the right to obtain the personal data in an unstructured, commonly used IT format which is machine-readable or to request ORLEN OIL to send the data to another administrator. However, ORLEN OIL shall do so only if such a transfer is possible.

13.12 ORLEN OIL informs about the right to submit a complaint to the competent authority of personal data protection if the processing of personal data by ORLEN OIL breaches the statutory recommendations.

13.13 ORLEN OIL shall be obliged to, when processing personal data, secure it by undertaking appropriate technical and organisational measures required by the provisions concerning the protection of personal data in order to protect the rights and freedoms of the persons whose data it processes.

13.14 In order to get in touch with the personal data administrator, the following e-mail address shall be used: daneosobowe@orlenoil.pl

#### **Article XIV: FINAL PROVISIONS**

13.1 In matters not regulated by this Agreement, the provisions of Polish law shall apply, especially the Polish Civil Code, whereas in Agreements with entrepreneurs located outside the territory of Poland, within the territories of the signatory countries of the United Nations Convention on Contracts for the International Sale of Goods adopted in Vienna on April 11 1980 - application of the provisions of this Convention shall be excluded.

13.2 Any disputes arising from the Agreement, especially related to its conclusion, breach, expiration, termination and invalidation shall be settled by the common Polish court having jurisdiction over the Buyer's seat.

13.3 Providing the mandatory legal provisions do not state otherwise, any conditions, changes and supplements to the Agreement shall only be valid once they are confirmed in writing by both Parties under the pain of being declared invalid.

13.4 The Seller may not, without the Buyer's written consent, transfer to a third party (carry out a transfer) the rights and obligations, especially the debt claims including the payment of Remuneration for the provision of Services arising from this Agreement.

13.5 The parties shall be obliged to notify each other about any changes concerning their business activity, especially the change of address of the head office or the place of residence. In case of failure to comply with this obligation, letters sent to the other party shall be regarded as delivered.