

General terms and conditions of sale of PCC Group companies

1/05/2026

Local. Global. Integrated.

I. General provisions

- 1.1** These General Terms and Conditions of Sale shall apply to the sale and delivery of goods and the provision of related services carried out by any of the companies comprising the PCC capital group (each individually referred to hereinafter as the "Seller") to a client (hereinafter referred to as the "Buyer"). Whenever these General Terms and Conditions of Sale, hereinafter referred to as the GTCS, refer to an agreement, sale, or sales agreement, this shall also be understood to mean a delivery or delivery agreement, and whenever they refer to the Seller and the Buyer, this shall also be understood to mean the Supplier and the Recipient.
- 1.2** The GTCS are available on the PCC Group Product Portal at https://www.products.pcc.eu/en_ows.pdf.
- 1.3** The GTCS shall exclude the application of any general terms and conditions of purchase or other standard form contracts applied by the Buyer to agreements between the Seller and the Buyer. A delivery without reservations, provision of services, or sale of goods shall not constitute the Seller's acceptance of any conflicting provisions, in particular where, after the conclusion of the agreement, the Buyer uses its own order forms referring to its own general terms and conditions of purchase or other standard form contracts. The placement of an order by the Buyer constitutes acceptance of the provisions of the GTCS and of the exclusion of other standard form contracts, to which the Buyer consents.
- 1.4** All offers submitted by the Seller shall constitute a non-binding invitation for the Buyer to submit an offer. Any offers (Orders) of the Buyer shall not be binding upon the Seller until they have been expressly confirmed by the Seller in written or documentary form (an e-mail sent from the Seller's server or e-mail domain).
- 1.5** The Seller declares that it holds the status of a large entrepreneur within the meaning of the Act of 8 March 2013 on combating excessive delays in commercial transactions.
- 1.6** The Seller's offer may only be accepted without reservations. If the Buyer, in response to the Seller's offer, submits its reservations to the offer, this shall be deemed an order requiring acceptance in accordance with Sub-clause 1.4. Sub-clause 1.3 shall apply accordingly.

II. Delivery/dispatch

- 2.1** The INCOTERMS rules stipulated in the agreement shall always refer to the latest published INCOTERMS edition, unless the order confirmation provides otherwise.
- 2.2** Notwithstanding the adopted INCOTERMS rule, the title to the goods shall always pass to the Buyer upon the handover of the goods to the Buyer or the carrier.
- 2.3** Upon receipt of the goods, the Buyer shall verify the conformity of the delivery with the received documentation, carry out a visual inspection of the goods, and accept them by signing, stamping, and entering the date of receipt of the goods on the appropriate waybill, a copy of which the Buyer shall return to the Seller upon receipt of the

goods. The Seller may deliver the goods in instalments and invoice them separately. A delay in the delivery of the goods shall not release the Buyer from the obligation to accept the delivery and pay for it. The delivery of a smaller quantity of goods than agreed between the parties shall not entitle the Buyer to refuse acceptance of the goods, and in such an event, the Buyer shall pay the appropriate proportion of the price for the delivered quantity of goods. The delivery of a defective batch of goods shall not entitle the Buyer to withdraw from the agreement with respect to future deliveries.

- 2.4** The Seller shall not be obliged to insure the deliveries or the proper performance of its obligations under the agreement. The Seller shall not be obliged to incur or reimburse any insurance costs incurred by the Buyer.

III. Settlements

- 3.1** Unless the agreement provides otherwise, all the Seller's invoices shall be paid by the Buyer by bank transfer to the Seller's bank account, in full and without any deduction of bank transfer costs. The payment deadline shall be deemed met if the Seller's bank account is credited with the due amount prior to its expiry.
- 3.2** A late settlement of receivables shall result in the accrual of statutory interest for delay in commercial transactions for each day of delay. In the event of a default in payment, the Seller may furthermore demand compensation for the damage suffered and immediately suspend the delivery of goods.
- 3.3** The Buyer's claims shall not constitute a basis for the Buyer to withhold payment to the Seller. The set-off by the Buyer of its receivables against the Seller's receivables shall be excluded.
- 3.4** Whenever the Seller's offer includes the possibility of paying for the goods with deferred payment terms, such a deferred payment term shall only apply within the framework of a trade credit explicitly and previously granted by the Seller (a limit, until the exhaustion of which no prepayment is required for subsequent deliveries, the "Credit Limit"). The Credit Limit shall constitute a revolving facility up to which the Buyer shall be entitled to a deferred (60-day) payment for the delivered goods. The Credit Limit shall be granted in the amount determined by an external entity providing trade credit insurance services for the Seller (the 'Insurer'). The Insurer's details may be subject to change. The sale of goods up to the amount of the Credit Limit granted by the Insurer shall be subject to the agreed deferred payment term. If the sum of outstanding but not yet due liabilities is equal to or higher than the Credit Limit, any sale exceeding the value of the Credit Limit shall be possible only against prepayment, unless the Seller decides otherwise at its own discretion. Each payment for the goods made by the Buyer shall result in the release of the corresponding value of the Credit Limit. In the event of the loss or reduction of the Credit Limit, the Buyer's right to use deferred payment terms shall be lost or reduced accordingly.
- 3.5** All prices shall be net prices and shall be increased by the applicable tax (including VAT), customs duties, etc. Unless expressly stated otherwise in the offer, the price shall be an ExW price and shall not include transport costs.
- 3.6** The Seller shall issue and make available to the Buyer an invoice (including a corrective invoice) using the National e-Invoicing System (hereinafter: KSeF), unless circumstances referred to in the Act on Goods and Services Tax (hereinafter: the VAT Act) occur that prevent such action or entitle the Seller to act otherwise – in such an event, the invoice shall be issued and made available to the Buyer in accordance with the rules set out in the VAT Act and the following sub-clauses. The rules for issuing and delivering invoices via KSeF shall apply exclusively to entities obliged to use KSeF under the VAT Act. Entities not obliged to use KSeF shall be provided with invoices by electronic means (e-mail), unless the Seller and the Buyer agree otherwise in the agreement.
- 3.7** The date of issuance of a structured invoice shall be deemed the date the invoice is transmitted by the Seller to KSeF, and in the case of an invoice referred to in Article 106nda paragraph 1 or paragraph 16 of the VAT Act, or invoices issued during a failure or unavailability of KSeF – the date of issuance indicated by the Seller on such an invoice.
- 3.8** The date of effective delivery of the invoice to the Buyer shall be deemed the date of its receipt within the meaning of the provisions of the VAT Act; in the case of a structured invoice, this shall therefore be the date of allocating an individual number identifying this invoice in KSeF.

IV. Complaints, liability for non-performance or improper performance of the agreement

- 4.1** The Seller's liability under the statutory warranty for defects pursuant to the Civil Code shall be excluded. The Seller shall solely warrant the conformity of the goods as defined in the Seller's quality specification.
- 4.2** The Seller's liability for the quality of the goods shall be excluded if the Buyer knew of a defect in the goods at the time of their handover. The Seller's liability for damage caused by the goods shall be entirely excluded if the goods have been mixed with another product, used in the manufacture of another good, or stored in a manner affecting their properties. In particular, the Seller shall not be liable for any damage or costs of disposal or withdrawal of the Buyer's products from the relevant market, including third-party claims against the Buyer's products.
- 4.3** The Seller shall be liable for the quality of the delivered goods assessed at the moment of their loading at the Seller's plant, exclusively to the extent of their conformity with the technical specification of the product. The delivered goods or samples shall not constitute a basis for any express or implied liability on the part of the Seller regarding their fitness for use under specific conditions or for a specific purpose.
- 4.4** Upon receiving the goods, the Buyer shall measure the mass of the goods in their original packaging on a weighing scale holding a valid legalisation certificate, failing which the quantity complaint shall be rejected. A quantity discrepancy not exceeding 1% of the mass of the delivered goods shall not constitute a basis for any claims by the Buyer.
- 4.5** The Buyer shall report any quantity or logistical complaints to the Seller in writing or via e-mail immediately, but no later than within 7 days from the date of receipt of the goods, failing which the complaint shall be left unexamined and the Buyer shall forfeit any claims in this respect. The Buyer shall examine the goods for conformity with the technical specification of the goods, in particular regarding their composition and properties. A complaint relating to quality defects of the goods shall be lodged within 90 days from the date of delivery of the goods, failing which the complaint shall be rejected. In any event, the Buyer shall not raise claims arising from a quantity complaint if the goods sold by the Seller have been used as a component in the manufacture of another good or product.
- 4.6** To initiate the complaint procedure, the Buyer shall precisely describe the non-conformity and provide the Seller with:
- a)** in the case of a quality complaint: reliable results of the quality tests of the goods taken at the moment of their delivery to the Buyer;
 - b)** in the case of a quantity and logistical complaint: written information containing: a description of the problem that occurred, the condition of the seals/packaging, the Buyer's signature, the signature of the vehicle's driver, or a statement by the Buyer regarding the driver's refusal to sign. A specimen template of such information – a damage report – is available on the website at <https://files.pcc.pl/ShippingDamageReport>.
- 4.7** The Seller shall examine the submitted complaint within 30 days, counting from the date of receipt of the complete documents. The foregoing shall not apply where, in order for the Seller to adopt a position on the submitted complaint, it is necessary to obtain additional information and/or an opinion of the Buyer and/or an opinion/expert report from independent third parties. In such a case, the Seller shall notify the Buyer of this fact. The failure to examine a complaint within the prescribed time limit shall not constitute the acceptance of the complaint.
- 4.8** Should the submitted complaint be accepted, the choice of the method for resolving the complaint shall rest with the Seller. The acceptance of a complaint shall result exclusively in a price reduction, a supplementary delivery, or the replacement of the goods with non-defective ones. In particular, the Buyer shall not assert any further-reaching claims on this account, i.e. demand compensation for the damage suffered due to the goods lacking the properties that the Seller assured they possessed.
- 4.9** In the event of additional costs arising in connection with the performance of the agreement or transport, caused by reasons attributable to the Buyer, the Seller shall be entitled to demand the reimbursement of such costs from the Buyer.

- 4.10** The total liability of the Seller towards the Buyer, regardless of the legal basis, shall be limited exclusively to the value of the batch of goods to which the claim relates. The Seller shall not be liable for lost profits, indirect damages, the loss of the Buyer's profits, or for losses incurred by third parties. Under no circumstances shall the Seller be liable for court, administrative, or legal costs. In the event that the exclusion of the Seller's liability under the statutory warranty for defects or the limitation of the scope of liability for damages proves ineffective or expanded to any extent in relation to the ones stipulated herein, the maximum value of the Buyer's claims for damages, regardless of their source, shall not exceed the value of the goods delivered during the 6 months preceding the accrual of the claim. Any additional information/instructions regarding the use of the goods shall be solely of an informative nature and shall not constitute a part of the agreement, nor may the Buyer rely upon them. The Buyer shall conduct its own assessment of the quality and fitness of the goods.
- 4.11** The Seller shall not be liable for the non-performance or improper performance of the agreement in the event of any circumstances or events beyond the Seller's control, including breakdowns (in particular of production, warehouse, or transport infrastructure, utilities supply, disposal of wastewater or other solid or gaseous pollutants), war (regardless of whether it has been officially declared), revolution, riots, public order disturbances, acts of terrorism, sabotage, earthquakes, natural disasters, hurricanes, storms or other adverse atmospheric phenomena, pandemics, epidemics and related restrictions, acts of state or international authorities, or disruptions in the supply of the Seller's raw materials or the sale of the Seller's related products. The exclusion of liability shall also apply if the above circumstances have affected any of the Seller's suppliers, subcontractors, or service providers to such an extent that the performance of obligations by the Seller is impossible or excessively difficult. If the duration of these circumstances exceeds 2 months, the Seller shall have the right to withdraw from the agreement.
- 4.12** Each of the Parties (the "Indemnifying Party") shall defend and hold harmless the other Party (the "Indemnified Party"), its affiliated entities, and their employees or members of their governing bodies from any liability (direct or indirect) for any claims, losses, damages, costs, and expenses, including, but not limited to, reasonable legal fees and other dispute resolution costs, arising from any injuries, illnesses, or death of persons or damage to property or the environment resulting from or in connection with (i) in the event that the Buyer is the Indemnifying Party, the unloading, storage, handling, purchase, use, sale, or disposal of the Product by the Buyer; (ii) in the event that the Seller is the Indemnifying Party, the loading by the Seller. The principles of liability set forth in this point shall not prejudice the limits of the Seller's liability specified in the GTCS.

V. Governing law and dispute resolution

In matters not regulated by the agreement and the GTCS, Polish law shall apply, excluding the United Nations Convention on Contracts for the International Sale of Goods of 11 April 1980 (CISG) and the Convention on the Limitation Period in the International Sale of Goods of 14 June 1974, regardless of whether the Buyer has its registered office in a CISG contracting state. 7.3. Any disputes related to the agreement shall be resolved by the Court of Arbitration at the Polish Chamber of Commerce in Warsaw – in accordance with the rules of procedure of that court. Each of the Parties shall voluntarily and immediately execute the award of the Court of Arbitration at the Polish Chamber of Commerce in Warsaw.

VI. Compliance

- 6.1** The Seller or its parent company is subject to information obligations towards the capital market, which are regulated in Regulation (EU) No 596/2014 of the European Parliament and of the Council of 16 April 2014 on market abuse (market abuse regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC, as amended (hereinafter the "MAR Regulation"). If the Buyer is subject to information obligations arising from the MAR Regulation, the above provisions shall be understood as bilateral and mutually applicable to both Parties.

- 6.2** Therefore, pursuant to the provisions of the aforementioned MAR Regulation:

6.2.1. The Seller, if possible and justified in its assessment and in accordance with generally applicable laws, shall inform the other party of its intention to publicly disclose information concerning this agreement, if it deems it to be inside information within the meaning of the MAR Regulation,

6.2.2. Inside information within the meaning of the MAR Regulation shall not be used or unlawfully disclosed by the other party to the agreement and persons working on its behalf. In the event of the use of inside information or its unlawful disclosure, the sanctions provided for in the MAR Regulation shall apply.

6.3 By receiving the order confirmation or concluding the agreement in any other form, the Buyer confirms that it has read the PCC Group's Sustainable Development Principles available at <https://en.pcc.rokita.pl/csr/csr-documents-to-download/policies-and-certificates/> or <https://pcc-exol.eu/en/sustainable-development-2/business-ethics/>.

6.4 By receiving the order confirmation or concluding the agreement in any other form, the Buyer confirms that it has read the GDPR information clause and the rules for the processing of personal data by the Seller available at <https://files.pcc.pl/en/information-on-the-processing-of-personal-data>.

6.5 By receiving the order confirmation or concluding the agreement in any other form, the Buyer represents and warrants compliance with the provisions concerning sanctions available at <https://files.pcc.pl/en/sanction-provisions>.

6.6 In order for the Seller to fulfil the obligations incumbent upon it in connection with the sale (e.g. in the area of goods and services tax, excise duty, income tax and other taxes, as well as customs law or energy law), the Buyer shall, upon the Seller's request, submit statements, documents, or information that may be necessary for the fulfilment of the aforementioned obligations. The Seller shall be entitled to withhold the performance of its obligations until it receives the appropriate statement, document, or information from the Buyer. In the event of the delayed submission of statements, documents, or information, or the submission of such that prove to be erroneous, inaccurate, or unreliable, or are challenged by the competent authorities, thereby exposing the Seller to the risk of improper fulfilment of the obligations incumbent upon it in connection with the sale, the cost of any tax arrears or other statutory liabilities, as well as any potential penalties, sanction fees, or default interest, shall be borne by the Buyer.

6.7 Access to the Seller's registered office or plants, including for the purpose of conducting an audit or inspection, shall be excluded without the prior consent of the Seller. The Seller shall not be obliged to grant access to the Buyer or its representatives if the date and scope of the audit have not been previously agreed upon.

VII. Final provisions

7.1 The Buyer shall not have the right to assign its rights and obligations under the agreement to third parties without the prior written consent of the Seller; otherwise, such assignment shall be null and void.

7.2 Upon the conclusion of the agreement, all prior negotiations and correspondence between the Parties shall be superseded.

7.3 The Seller shall be entitled to amend the content of the GTCS to any extent and at any time. The updated provisions of the GTCS shall enter into force and shall become binding upon the Buyer on the date of their publication on the Seller's website or their provision to the Buyer, whichever occurs earlier.

7.4 In the event of any discrepancies between the content of the agreement and the content of the GTCS, the provisions of the agreement shall prevail.

7.5 All appendices to the agreement shall constitute an integral part thereof. In the event of any conflict between the appendices and the agreement, the provisions of the agreement shall prevail.

7.6 To be valid, any amendments and supplements to the agreement must be made in writing in the form of an annex agreed upon by both Parties, unless a different form is stipulated in the agreement or the GTCS.

- 7.7** Unless the Parties stipulate otherwise in the agreement, the agreement shall be drawn up in the Polish or English language (depending on the language in which the Seller presented the invitation for the Buyer to submit an offer), and only this language shall be binding for its interpretation, while copies of the agreement drawn up in another language serve solely as a translation thereof. In the event that a law other than Polish law applies to the evaluation of the provisions of the agreement, the provisions of the agreement shall be interpreted in a manner most closely resembling the provisions of the GTCS and Polish law, in particular with respect to liability and the effects of declarations of intent.