

GENERAL TERMS AND CONDITIONS OF SALE

SYNTHOS CARE SYNTHOS DWORY 2 SPÓŁKA Z OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ SPÓŁKA KOMANDYTOWA

I. DEFINITIONS

1. GTCS – means the General Terms and Conditions of Sale.
2. Agreement – means a sale agreement concluded by and between the Supplier and the Buyer together with attachments constituting an integral part thereof, including the GTCS.
3. Product – means an object of sale under the Agreement, delivered by the Supplier.
4. Supplier – means Synthos Care Synthos Dwory 2 Spółka z ograniczoną odpowiedzialnością sp.k.
5. Buyer – means any domestic or foreign entity or a person purchasing Products from the Supplier.
6. Party, Parties - means the Supplier, the Buyer, or both Parties.
7. Order – a written order or the First Order submitted by the Buyer, signed by a person/persons authorised to represent the Buyer, containing all the details provided for in point IV.3 hereinafter.
8. First Order – the first Order submitted by the Buyer, containing at least the following details: address of the registered office/business of the Buyer, NIP (Tax Identification Number) of the Buyer, REGON (Statistical Identification Number) of the Buyer, an excerpt from the register of entrepreneurs, if it exists; documents confirming authorisation of a person/persons signing the Order to act on behalf of the Buyer (e.g. power of attorney), if it exists, a document confirming number of a bank account.

II. GENERAL PROVISIONS

1. These GTCS determine the rules regarding the conclusion of the Agreement and the rights, obligations, and the scope of responsibilities of the Parties in relation to any Agreement on sale and delivery of the Product of the Supplier, and shall constitute an integral part of all Agreements.
2. Shall any of the provisions of the GTCS be found to be contrary to the provisions hereof, the provisions of the Agreement prevail.
3. Shall any of the GTCS be found to be contrary to the documents other than the Agreement (e.g. General Terms and Conditions of the Buyer), the provisions of the GTCS prevail.

III. PRODUCTS AND PRICES

1. The Supplier shall deliver the Products in accordance with the provisions hereof and it shall not be held liable for their further use.
2. All prices are net prices, without VAT. The Supplier shall add any taxes applicable pursuant to the binding legal provisions.

IV. AGREEMENT CONCLUSION

1. The Parties may conclude the Agreement by means of:
 - a. signing of a written contract between the Parties, or
 - b. order confirmed and accepted by the Supplier. The correspondence regarding the Order shall be made in writing and shall be sent by any of the following means: by post, via e-mail, or by fax.
2. Unless accepted by the Supplier, the Order shall not be binding for the Supplier, and lack of the Supplier's response in no event shall be understood as the Order acceptance. The Agreement shall be deemed as concluded at the time of direct confirmation of the Buyer's Order by the Supplier in accordance with the terms and conditions determined in the Order's confirmation in writing or via e-mail.
3. Each Order shall include at least the following details:
 - a. the Buyer's data, in particular tax identification number, as well as its address and the exact delivery address, if the delivery address is not the same as the Buyer's address, and additionally: legible first name and the surname as well as the telephone number of a person

authorised to contact the Supplier regarding the performance of the Agreement,

- b. detailed information about the ordered Product (technical specification, quantity, etc.),
- c. the Buyer's signature or a signature of a person/persons authorised to submit the Order,
- d. preferred date as well as the terms and conditions of delivery, such FCA or DAP according to Incoterms 2010.

V. TERMS AND CONDITIONS OF DELIVERY

1. Products may be delivered only to the Buyer or its representative indicated by the person authorised to represent the Buyer.
2. Deliveries shall be carried out pursuant to INCOTERMS 2010 clauses as referred to in the Agreement, unless otherwise agreed by the Parties in writing otherwise being null and void. If there is an alteration of the delivery terms and conditions provided for in the Agreement, the provisions of the Supplier's confirmation of the Buyer's Order shall prevail.
3. If the Buyer provides its own transportation, the Buyer shall guarantee the cleanness and the technical conditions of means of transport in accordance with the norms regulating the transport of Products that are the subject of the Order, and the Supplier shall be released from any liability for damages arising due to the failure to satisfy the abovementioned conditions, and also the Supplier shall have no obligation to notify the Buyer that the Buyer's containers are not appropriate.
4. The quantity of the Products delivered may differ from the quantity ordered up to +/- 2%, and such delivery shall be considered as the proper fulfillment of the provisions of the Agreement, and as a consequence the Buyer shall be obliged to accept the delivery of the Product.
5. The Supplier shall have the right to withhold any delivery in case of the Buyer's delay in payment of the agreed: a. fees; b. prices; and / or c. amounts due (or already paid) provided for in VI.3 hereinafter.
6. The Supplier may change the previously determined delivery dates due to reasons other than force majeure, in particular in the event of occurrence of logistics difficulties or diminished capabilities of its carriers. In such a case, the Supplier shall immediately notify the Buyer, however, not later than within 2 working days from the occurrence of such obstacles, setting a new delivery date.

VI. TERMS OF PAYMENT

1. The Buyer shall authorise the Supplier to issue a VAT invoice without the Buyer's signature.
2. The Parties represent that they are active VAT taxpayers.
3. If the supply is qualified as an intra-community transaction as defined in Article 138 of Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, prior to the delivery the Buyer shall notify the Supplier in writing about VAT number they use for each transaction, and in case the transport is not arranged by or on behalf of the Supplier, that the Product shall be transported by the Buyer or on its behalf to another EU Member State. In the abovementioned situation, the Supplier shall issue an invoice to the Buyer charging VAT at 0%, and the Buyer shall as soon as possible present the Supplier with the documents confirming that the Product has been transported to another EU Member State. The Buyer shall provide a written statement consistent with the template approved by the Supplier in accordance with Article 45a sec. 1 point b(i) Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (as amended by Council Implementing Regulation (EU) No 2018/1912 of 4.12.2018), as well as a copy of signed CMR consignment note/bill of lading, not later than until 10th day of the month following the month in which the delivery took place. The Buyer shall be liable for any VAT and any fines due/paid by the Supplier if the abovementioned documents are not received in time by the Supplier or contain false, inaccurate, or misleading data. If the VAT number may not be verified on time with tax authorities or when such verification has not been confirmed, a delivery shall be deemed to be national supply, and VAT shall be levied accordingly. If the Product is delivered by or on behalf of the Supplier,

and tax authorities do not accept evidence that the Product has been transported to another EU Member State, then the Buyer shall do his utmost to provide the Supplier with additional information and to assist the Supplier in having the evidence accepted.

4. The Buyer shall make payments to the Supplier of amounts due/paid by the Supplier pursuant to point VI.3 hereinabove (including VAT) within the time-limit indicated in the invoice, correcting invoice or accounting note. Shall the Buyer be found in delay of such payment, the Supplier shall set-off the abovementioned amounts from any payments made by the Buyer.
5. Invoices shall be sent the Buyer following shipment of the Product, unless otherwise agreed by the Parties.
6. The total payment for the Product shall be made in full according to the proforma invoice to the bank account of the Supplier specified therein, before the Supplier proceeds to perform the Agreement, unless otherwise agreed by the Parties in writing.
7. The payment shall be considered to have been made upon the day on which the amount due is deposited into the Supplier's bank account. If the payment for the Product has been made prior to the delivery, such payment shall be treated as an advance payment, which upon delivery of the Product shall be recognised as the payment for the delivered Product.
8. In case of any delay in payments, the Buyer shall pay daily interest for delay at rates resulting from binding legal provisions for each day of such delay. Such interest may be deducted from any future payments of the Buyer.

VII. RETENTION OF THE OWNERSHIP TITLE

1. The transfer of the ownership title to the Product shall in no event be made prior to making payment in full covering in particular a. fees, b. prices and c. amounts due (or already paid) provided for in point VI.3 hereinabove. If the payment is not made in time, the Supplier shall have the right to demand the return of the Product within 3 days as of the written request sent to the Buyer.
2. Acceptance of the Product returned shall not be considered as termination or cancellation of the Agreement or any provisions hereof, unless the Supplier expressly states in writing.

VIII. COMPLAINTS

1. In case it is discovered that the quality of the Product delivered does not correspond to the specification hereof, then the Buyer shall immediately, however, not later than within fourteen (14) working days upon the delivery date (under pain of rejection of the complaint) notify the Supplier of that accordingly by the following means: via e-mail or by post. Complaints concerning the quality of the Product delivered shall be reviewed only when they contain samples of the Product which is deemed defective.
2. In case it is discovered the quantity of the Product delivered does not correspond to the arrangements hereof, then the Buyer shall immediately, however, not later than within two (2) working days upon the delivery date (under pain of rejection of the complaint) notify the Supplier of that accordingly by the following means: via e-mail or by post. The Supplier shall notify the Buyer of a decision on the submitted complaint within fourteen (14) working days of the receipt of the Buyer's complaint, provided that such period may be subject to extension due to the complexity of the subject of the complaint (e.g. a necessity of performing examination or expert's reports). The Supplier shall immediately notify the Buyer of each instance of extension of the complaint review period.
3. Any disagreements arising from the Supplier's decision on the Buyer's claim, the Parties undertake to settle in an amicable way. If the abovementioned efforts fail, such disputes arising in connection with the quality requirements shall be settled by SGS (formerly Société Générale de Surveillance). The decision of SGS shall be binding and respected by both Parties. The costs of abovementioned expert appraisal shall be borne by the Supplier only if SGS declares the Supplier's fault.

4. If the terms and conditions specified herein concerning the quantity or the quality have been breached, which is proved pursuant to the points VIII.1 to VIII.3 hereinabove as the Supplier's fault, the Supplier shall at its own discretion either deliver the Product free from defects or rectify the existing defects at its own cost.
5. The Buyer hereby acknowledges that redressing damage provided for in point VIII.4 hereinabove, shall fully satisfy the Buyer's claims relating to the quantity or quality of the Product. Subject to the provisions of this point VIII, to the maximum extent permitted by law, the Supplier's liability under a warranty and a statutory guarantee for defects shall be excluded.
6. In no event shall the Supplier's total liability arising out of or relating to the Agreement exceed the price of the Product agreed in the Agreement that is subject to a complaint, unless damage has been directly caused by gross negligence or wilful misconduct. The Parties hereby explicitly exclude the Buyer's right to seek any additional compensation, including for lost benefits, consequential or indirect damage, and loss of income or profits.

IX. TERMINATION OF THE AGREEMENT

1. If the Agreement has been concluded for an indefinite period of time, each of the Parties may terminate the Agreement upon a three (3) month notice in writing. The notice period shall commence on the first day of the month following the month which the notice has been received upon the other Party.
2. If the Agreement has been concluded for a definite or an indefinite period of time, the Supplier may also terminate the Agreement with an immediate effect upon a written notice, when:
 - a. the Buyer is found in delay with payment obligations and such delay exceeds 14 days, and the Buyer shall not rectify such situation within 7 days upon receipt of a written order for payment from the Supplier, or
 - b. according to the Supplier's knowledge based on reasonable grounds, the Buyer may not be able to meet its obligations provided for in these GTCS or the Agreement, or
 - c. the Buyer has breached the obligation referred to in point XI.10 hereof.
3. In no event shall termination of the Agreement by the Supplier release the Buyer from the obligation of payment for the Product that has already been delivered or ordered.

X. FORCE MAJEURE AND FAILURES

1. The Parties shall be released from their liability for failure to perform or improper performance of the obligations arising hereunder in case it results from force majeure, in particular fire, flood, earthquake or another natural disaster, as well as war, military actions, local conflicts, riots, strikes (except for strikes covering only the plant of the relevant Party), acts of terrorism, nuclear reaction or radioactive pollution, disruption in raw materials supply, production and distribution breakdowns, introduction of embargo or another decisions of the public authorities or local government limiting import or export when such circumstances, directly or indirectly, affect the fulfillment of the Agreement. In such a situation, the term for fulfillment of obligations hereunder shall be postponed according to the time during the force majeure circumstances were effective.
2. The Party which fails to fulfil its contractual obligations due to operation of force majeure shall immediately send to the other Party a written notification indicating the beginning and an envisaged date of completion of force majeure, but not later than 3 days from the force majeure occurred. In the event the force majeure lasts for more than 30 days, the Parties shall meet to find a mutually acceptable solution of such a situation.
3. In the event of any failure in the Supplier's plant, the Supplier shall be free from any liability for non-performance or improper performance of the Agreement within the scope arising from the failure.

XI. FINAL PROVISIONS

1. The Buyer shall neither be entitled to convey its rights nor obligations, in whole or in part, arising under the Agreement to a third party without the previous written consent of the Supplier otherwise being null and void.
2. All attachments, amendments and supplements to the Agreement shall only be valid, if they have been made in writing and properly executed by both Parties otherwise being null and void.
3. If any of the provisions of the GTCS or the Agreement become or appear to be void, it shall not affect the validity of the remaining provisions. Pursuant to this severability clause, if any of the provisions of the GTCS or the Agreement become or appear to be void, the Parties shall be obliged to negotiate in good faith so the invalid provisions shall be replaced by the valid ones that come as close as possible to the commercial purpose as well as the original intentions of the Parties.
4. The Agreement and the GTCS shall be governed and interpreted in accordance with the country of residence of the Supplier.
5. Subject to point XI.6 hereinafter, any disputes arising out of or relating to the Agreement or the GTCS shall be submitted to the appropriate court for the registered seat of the Supplier.
6. The Supplier shall also have the right to bring a lawsuit against the Buyer to the appropriate court for the registered seat of the Buyer.
7. The United Nations Convention on Contracts for the International Sale of Goods shall not apply to the GTCS or the Agreement.
8. The Supplier hereby expressly represents that it does not grant to the Buyer any licenses or further licenses, nor does it transfer the rights of intellectual property relating to the Product. If the Buyer uses the Product of the Supplier for production purposes or for processing of the Product into other products, the Buyer shall have no right, without prior consent of the Supplier expressed in writing otherwise being null and void, to use markings of goods of the Supplier, especially trademarks of the Supplier on created products or packaging, or on any other advertising materials.
9. These GTCS may be subject to revisions and amendments made by the Supplier. The latest version of the GTCS is available at the website of the Supplier: www.synthoscare.com.
10. The Buyer undertakes not to take towards persons acting on behalf of the Supplier, in particular employees of the Supplier, any corrupt actions, including promising, proposing or giving such persons any gifts, presents, favors, invitations to meetings of non-business character, or any other financial benefits. The only exception shall be advertising materials (calendar, notebook, pendrive) with logo / name of the Buyer.
11. In the event of breach of the obligation referred to in subpoint 10 hereinafter by the Buyer, irrespective of the rights referred to in point IX.2 letter c) hereof, the Supplier as well as other Synthos Group entities, shall have right to suspend cooperation with the Buyer for 12 months, which the Supplier shall be obliged to inform the Buyer in writing.
12. In the event of breach of the obligation referred to in subpoint 10 hereinafter by the Buyer, for a second time, irrespective of the rights referred to in point IX.2 letter c) hereof, the Supplier as well as other Synthos Group entities shall cease cooperation with the Buyer permanently, which the Supplier shall be obliged to inform the Buyer in writing.

XII. DATA PROTECTION AND NON-DISCLOSURE

1. The Parties shall be obliged to keep confidential all the information, documents and data received from the other Party in connection with the negotiations, conclusion or performance of the Agreement irrespective of the form, medium or source of such information.
2. If the authority or other entitled entity requests disclosure of the information pursuant to the binding legal provisions the relevant Party shall be obliged to immediately notify this fact to the other Party.
3. The notification provided for in point XII.2 hereinafter shall be made, if possible, prior to the disclosure of the information to the authority or other entitled entity, and shall indicate the scope of the information requested except where providing such details is prohibited under binding legal provisions or decision of the entity requesting disclosure of the information.
4. Upon written request of the relevant Party as well as upon the date of termination or expiry of the Agreement, the other Party shall be obliged

to return all the materials, documents and information containing information provided for in point XII.1, or related to it, existing in any form together with all copies and studies authorized or not. Upon request of the relevant Party, the other Party shall be also obliged to make a written statement that all notes, memoranda, analyzes, reports and any other documents containing the information provided for in the point XII.1 hereinafter have been destroyed under the pain of acknowledging that such information has been disclosed to unauthorized person/entity. The above shall not affect the right of the Party to retain one copy of such information, in strict confidentiality, solely for the purpose of recognizing and observing its obligations under this point XII hereof.

5. The Parties agree that this obligation of confidentiality shall remain in force for a period of (3) years following the termination or completion of the Agreement unless the Parties agree otherwise in writing otherwise being null and void.

XIII. PERSONAL DATA

1. Each of the Parties represents that it is the administrator of personal data of the persons authorised to represent such Party and the employees of such Party, which has been disclosed in connection with the conclusion and performance hereof.
2. In order to duly protect personal data, each Party shall appoint a person, who may be contacted regarding the processing personal data through contact details of the relevant Party.
3. Each of the Parties shall process the provided personal data of the representatives and employees of the other Party for the purposes of performance hereof. The legal grounds for the processing of personal data shall be a legitimate interest – contact concerning performance of the Agreement. Providing personal data is voluntary, however, necessary for the purpose of conclusion of the Agreement.
4. Personal data shall be processed for the term of the Agreement, and following its termination for a period resulting from the binding legal provisions or until the period of limitation of claims expires.
5. Recipients of personal data shall be: external entities supplying and supporting information technology systems of the relevant Party, rendering services connected with the ongoing business operations of the relevant Party – subject to appropriate contracts for entrusting personal data processing and subject to ensuring adequate technical and organisational measures protecting personal data by the aforementioned entities.
6. Each person whose data are being processed to the extent stipulated under binding legal provisions shall have the right of access to their data and the right to correct, remove and restrict processing their data as well as the right to object to data processing.
7. In the event of any doubts connected with personal data processing, each person may request the relevant Party to provide information. Irrespective of the above, each person shall have the right to lodge a complaint to the President of the Personal Data Protection Office.
8. The Party shall be obliged to provide the information referred to in points 1-7 above to the representatives and employees of the Party whose personal data have been provided to the other Party.