



GENERAL TERMS & CONDITIONS FOR THE PURCHASE OF GOODS AND SERVICES BY ORLEN OIL

Article I

DEFINITIONS

1. Terms used in the GTCs should be understood in accordance with the following definitions:
 - 1) **'Buyer'** or **'ORLEN OIL'** - means ORLEN OIL Sp. z o.o. (Ltd.) with its registered office in Gdańsk, ul. Elbląska 135, 80-718, entered in the Register of Entrepreneurs of the National Court Register kept by the Regional Court Gdańsk - Północ in Gdańsk, 7th Economic Division of the National Court Register under the number 0000102722, with the share capital of PLN 342.365.000, being an active VAT taxpayer, Tax Identification Number (NIP): 675-11-90-702, National Business Registry Number (REGON): 351492391, BDO registration number: 000026343, which has the status of a large entrepreneur within the meaning of the provisions of the Act of 08.03.2013 on counteracting excessive delays in commercial transactions;
 - 2) **'ORLEN CG'** - means the Buyer and its subsidiaries of any level and entities related to the Buyer, regardless of the location of the registered office of such entities, whereby a subsidiary (respectively: related entity) is understood to be any entity which, according to at least one of the following acts, is a company/entity/subsidiary of the Buyer or a parent entity over the Buyer (respectively: a company/entity related to the Buyer): the Act of 15 September 2000. Commercial Companies Code, the Act of 29 July 2005 on Public Offering and the Conditions for Introducing Financial Instruments to Organised Trading and on Public Companies and the Act of 29 September 1994 on Accounting - in particular, entities in the capital group where ORLEN S.A. is the parent company;
 - 3) **'Seller'** or **'Service Provider'** - means the entrepreneur with whom the Buyer concludes the Order;
 - 4) **'Order'** - means a contract concluded by the Buyer with the Seller as a result of the purchase process carried out by the Buyer, with the content specified in the Order and the GTCs, in particular a contract of sale, delivery, order, for the provision of services;
 - 5) **'Goods'** - means movable items bought under an Order by ORLEN OIL against payment, with the intention of reselling them without processing or bought with the intention of processing or using them; whenever the GTCs refer to Goods in the context of their compliance with legal regulations, such provisions also refer to the unit, bulk and transport packaging of the Goods;
 - 6) **'Service'** - means all performances of a non-productive nature fulfilled by the Service Provider to ORLEN OIL for remuneration, specified in the Order or resulting from legal regulations, which are not performances related to the manufacture, transfer of ownership and delivery of the Goods, including, inter alia, assembly or installation of the Goods, services in the investment or renovation area provided by the Service Provider;
 - 7) **'Subcontractor'** - means any entity used by the Seller in the performance of part or all of the Order; further subcontractors shall also be deemed to be Subcontractors;
 - 8) **'GTCs'** - means these General Terms and Conditions for the Purchase of Goods and Services, including the annexes and any subsequent amendments.
2. Whenever the GTCs or the Order refers to working days, this shall be understood as days other than Saturdays and public holidays in the territory of the Republic of Poland.



Article II

APPLICATION OF GTCs

1. The GTCs are made available to the Seller prior to the conclusion of the Order in the paper or electronic form, allowing them to be stored and reproduced in the ordinary course of business (e-mail, link to website where the GTCs are posted) and become an integral part of the Order with its conclusion.
2. The Seller's acceptance of the GTCs in their entirety and without reservations is a condition for the conclusion of the Order with the Seller.
3. The application of any other general terms and conditions of sale, purchase conditions, model contracts, rules and regulations and documents of a similar nature established by the Seller shall be excluded, unless the Buyer has expressly accepted such documents in writing, after having received them at least in the electronic form enabling them to be stored and reproduced in the ordinary course of business. The Buyer's implicit (tacit) acceptance of any proposals, offers, reservations or documents referred to in the preceding sentence is excluded.
4. In case of any contradiction or discrepancy between the provisions of the Order and the GTCs, the provisions of the Order shall prevail.
5. The current version of the GTCs is made available on the website: <https://www.ornloil.pl/PL/OFirmie/OgloszeniaPrzetargi/Strony/OgólneWarunkiZakupów>. In the event where the GTCs are amended during the term of the Order of continuous nature, the GTCs with the amended wording shall be binding on the Seller if the requirements set out in the Article 384 of the Civil Code have been complied with and the Seller has not terminated the contract at the earliest notice.

Article III

CONCLUSION OF THE ORDER

1. An order is effectively placed and binds the Buyer if:
 - 1) has been signed by the person(s) authorised to make declarations of intent on behalf of the Buyer in respect of that Order,
 - 2) indicate the type, quantity and price of the Goods or Services and the date of delivery or performance and, if applicable, confirm other terms and conditions agreed during the purchasing process,
 - 3) has been delivered to the Seller at least in the documentary form.
2. The Order shall be concluded on the terms and conditions specified in the Order and the GTCs as soon as it is accepted for execution by the Seller, including by the actual commencement of performance of the Order by the Seller - provided that the Order meets the requirements specified in the section 1 of this Article.
3. If the Seller does not expressly state that it does not accept the Order within 2 (two) working days of its delivery, the Seller shall be deemed to have accepted the Order without any reservations.
4. If the Seller declares that it accepts the Order subject to amendment (including with regard to the GTCs), the Order shall not be concluded unless the Buyer expressly declares in writing that it accepts the Order or the GTCs as so amended or confirms the arrangements from any negotiations between the parties.
5. The quantity of Goods or Services indicated in any way by the Buyer elsewhere than in the Order, particularly if it has been stipulated that it is an approximate quantity, shall not create any obligation on the part of the Buyer to purchase from the Seller the quantity of Goods or Services so indicated, and the Seller shall not be entitled to any claim on this account for their purchase by the Buyer.



Article IV

performance of the Order FOR GOODS

1. Unless otherwise stated in the Order, the delivery of the Goods shall be carried out under the DDP Incoterms® rule 'the Buyer's premises or any other place designated by the Buyer' (INCOTERMS® 2020).
2. Together with the Goods, the Seller shall be obliged to deliver documents enabling the disposal of the Goods and the following, specific to the subject matter of the Order (irrespective of the documents drawn up for settlement purposes):
 - 1) shipment specification of the Goods with the number, weight, dimensions and content of the packagings, and, in the case of delivery of Goods related to an investment task, an indication of the number of this task,
 - 2) complete technical documentation or operation and maintenance documentation necessary for the proper use (including installation) and storage of the Goods, including in particular design drawings and assembly drawings with the necessary details concerning a part that is mechanical, control and measurement, electrical, etc.,
 - 3) material certificates, safety data sheets, product data sheets, analysis, testing, and approval certificates required by the legal regulations in force in the Republic of Poland and the European Union.
3. In the case of Domestic Orders related to military needs (both in the case of Goods intended for resale to the military and those intended to be first processed or used in the production process), the Seller shall be notified of any action to be performed as part of the quality supervision process (in compliance with the AQAP) conducted by the RPW (Regional Military Representation), whose representative may act on the same basis as the Buyer, to supervise the maintenance of the quality requirements contained in the Order.
4. The Seller shall be obliged to supply a current safety data sheet of the Goods in the telegraphic version, in Polish, to the e-mail address indicated in the Order, not later than 14 days prior to the date of first delivery, unless the safety data sheet current as of the date of the Order has been previously supplied by the Seller prior to conclusion of the Order. In case where the safety data sheet is updated within 12 months of the last delivery of Goods under the Order, the Seller is obliged to promptly provide the updated safety data sheet.
5. Goods must comply with the requirements laid down in the Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006. concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing the Council Regulation (EEC) No 793/93 and the Commission Regulation (EC) No 1488/94 as well as the Council Directive 76/769/EEC and the Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC ('REACH Regulation'), and the Seller shall submit a 'REACH Declaration', if applicable, in which he declares that the Goods supplied meet the following criteria: the quality, safety and efficacy of the supplied Goods, the quality, safety and efficacy of the supplied Goods, and the suitability of the Goods for the intended use (if applicable) in which it declares that the Goods supplied meet the following criteria:
 - 1) substances (including the components of the mixture) have been registered under the REACH or registration is not required;
 - 2) substances (including components of a mixture) are not subject to authorisation and restrictions on use under the REACH Regulation; such a declaration shall be provided by the Seller at the latest upon delivery of the Goods.
6. The Goods must comply with the requirements laid down in the Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on classification, labelling and packaging of substances and mixtures, amending and repealing the Directives 67/548/EEC and 1999/45/EC, and amending the Regulation (EC) No 1907/2006 ('the CLP Regulation'), where applicable, and in particular in such cases the Goods must:



- 1) have suitable packaging and a correct label complying with the CLP Regulation, consistent with the safety data sheet provided,
 - 2) be covered by a PCN (Poison Centres Notification) according to the Annex VIII of the CLP Regulation covering Poland as marketing country, consistent with the UFI code provided on the label or in the safety data sheet.
7. The Goods must meet the requirements set out in Regulation (EU) No 528/2012 of the European Parliament and of the Council of 22 May 2012 on the making available on the market and use of biocidal products and the Act on Biocidal Products of 09.10.2015. (Journal of Laws 2021 item 24 as amended), insofar as they apply, and in particular in such cases the Goods must:
- 1) have appropriate packaging and correct labeling in accordance with the CLP Regulation guidelines, consistent with the provided safety data sheet and dedicated regulations concerning biocidal products;
 - 2) be covered by a valid permit to trade in Goods on the territory of the Republic of Poland issued by the Office for Registration of Medicinal Products, Medical Devices and Biocidal Products with a specific number;
 - 3) be included in the Register of Biocidal Products.
8. The Seller shall comply with the provisions of Regulation (EU) 2017/821 of the European Parliament and of the Council of 17 May 2017 establishing due diligence obligations in the supply chain of the EU importers of tin, tantalum and tungsten, their ores and gold from conflict-affected and high-risk areas ('Regulation 2017/821'), where applicable, including the Seller's obligation to submit a 'Declaration of Conflict Material' (if applicable) stating that the Goods supplied:
- 1) does not contain metals: tantalum, tin, gold, tungsten - from conflict-affected areas and high-risk areas; or
 - 2) contains the metals tantalum, tin, gold, tungsten from conflict-affected and high-risk areas; however, their annual import volume of individual minerals or metals is below the thresholds laid down in the Annex I to the Regulation 2017/821; or
 - 3) contains metals: tantalum, tin, gold, tungsten originating from conflict-affected and high-risk areas; and the annual import volume of individual minerals or metals is equal to or higher than the thresholds specified in the Annex I to the Regulation 2017/821;
- such declaration to be provided by the Seller at the latest upon delivery of the Goods.
9. The Seller delivering Goods in packaging is obliged to ensure that the delivered Goods in packaging originate from an introducer who is entered in the register referred to in the Article 49(1) of the Act of 14 December 2012 on waste.
10. In order to confirm the fulfilment of the requirements of the Article 11 of the Act of 13 June 2013 on packaging and packaging waste management, the Seller supplying packaging and Goods in packaging, of which ORLEN OIL shall be the marketer, is obliged to submit a declaration that the packaging it supplies containing the Goods, as well as the empty packagings supplied:
- 1) do not contain harmful substances in quantities which pose a risk to the Goods, the environment or human health;
 - 2) maximum sum of the contents of lead, cadmium, mercury and hexavalent chromium in the packaging has not exceeded 100 mg/kg;
 - 3) volume and weight of the packaging is limited to the minimum required to fulfil the function of the packaging and to ensure the safety level of the product, taking into account the expectations of the user;
 - 4) packaging are designed and manufactured in such a manner that it can be reused and subsequently recycled, or at least recycled when reuse is not possible, or recovered in some other way than recycling when recycling is not possible;
- whereby the declaration shall be delivered by the Seller at the latest with the delivery of the packagings or Goods in packagings to which the declaration refers.



The Seller delivering packaging and Goods that are raw materials from which ORLEN OIL shall manufacture packaging is also obliged to provide a test protocol, drawn up in accordance with the aforementioned Act, presenting test results of lead, cadmium, mercury and hexavalent chromium contents in the delivered packaging - at the latest together with the release of packaging or raw materials for the manufacture of packaging to which the declaration refers.

When supplying packaging (e.g. barrels, plastic containers, pallets, cardboard boxes), the Seller is obliged to provide details of the type and weight of the packaging material on the first delivery and immediately in the event of any change.

11. It is a condition for the Buyer to collect the Goods, which are equipment (electrical or electronic), within the meaning of the Act of 11 September 2015 on waste electrical and electronic equipment:
 - 1) that the Goods, and if justified by the size or function of the Goods, also the packaging of the Goods, meet the requirements set out in the aforementioned Act, in particular with regard to their labelling;
 - 2) in the case of equipment placed on the market in the EEA (European Economic Area) by the Seller - indication, at the latest together with the delivery of the Goods, of information about the number of the Seller in the register referred to in the Article 49(1) of the Act of 14 December 2012 on waste - to the extent related to placing equipment (or quipment in the packaging) on the market.
12. It is a condition of acceptance by the Buyer of Goods which are batteries or accumulators within the meaning of the Act of 24 April 2009 on batteries and accumulators that:
 - 1) compliance of the Goods, and if justified by the size or function of the Goods, also by the packaging of the Goods, with the requirements specified in the aforesaid Act, in particular with regard to their labelling and information about their capacity;
 - 2) in the case of Goods placed on the market in the country by the Seller , information about the number of the Seller in the register referred to inthe Article 49(1) of the Act of 14 December 2012, on waste, at the latest upon delivery of the Goods, to the extent related to the placing of such Goods on the market
13. Goods must comply with the requirements laid down in the Regulation (EU) 2023/1115 of the European Parliament and of the Council of 31 May 2023 on the making available on the Union market and the exportation from the Union of certain goods and products related to deforestation and forest degradation and repealing Regulation (EU) No 995/2010 of 31 May 2023 (the 'EUDR'), if applicable, and in particular in such cases the Seller shall demonstrate that the Goods delivered to ORLEN OIL:
 - (a) does not cause deforestation;
 - (b) it has been produced in accordance with the relevant provisions of the country of production; and
 - (c) a due diligence declaration has been submitted in its case.
14. The Seller shall immediately inform the Buyer of any situation that may affect the timely delivery of the Goods. The provision of such information shall not, however, release the Seller from its obligations set forth in the Order or waive its liability for improper performance or non-performance of the Order.
15. The Buyer has the right to inspect the premises of the Seller at its own expense at any time in order to check the progress of the Order and the manner of manufacture of the Goods, notifying the Seller of such intention at least 3 days in advance.
16. No later than 2 working days before the agreed date of shipment of the Goods, the Seller shall send a shipping notice to the representative of the Buyer indicated in the Order, providing the following information: Order number, method and expected date of shipment, shipping specifications including the number, weight, dimensions, and contents of the packages, as well as any instructions necessary for the proper transport and unloading of the Goods.
17. In the case of imported Goods, the Seller shall be responsible for the fact that the Goods shall, at the date of delivery, be admitted to circulation in the customs territory of the European Union in accordance with the



applicable regulations
and shall be obliged to provide the Buyer with documents confirming customs clearance, payment of customs duty and import VAT. It is permitted to submit a declaration from the Seller about customs clearance, confirming that the Goods are in free circulation within the EU, that customs duty and VAT on imports have been paid, on the invoice documenting the delivery of the imported Goods or on the invoice documenting the intra-Community delivery of the Goods

18. In the case of delivery of Goods from another European Union member state, the Seller is obliged to comply with all legal requirements, in particular those relating to INTRASTAT and VAT. With regard to excise duty, the Seller is obliged to send the Buyer information (in the written or electronic form), inter alia, on the place of dispatch of the Goods and the CN code of the Goods, well in advance of the delivery of the Goods to enable notifications to the tax authorities.
19. In the case of supply of Goods as part of the intra-Community tripartite transactions referred to in the Articles 135-136 and 138 of the Act of 11 March 2004 on goods and services tax (i.e. Journal of Laws 2024, item 361 as amended), the Seller, before the date of the first supply of Goods, is obliged to send to the Buyer information (in the written or electronic form) on the intention to use the simplified procedure of VAT settlement.
20. Any change to the delivery date agreed in the Order requires the consent of the Buyer, expressed at least in the form of an e-mail, in order to be valid.
21. Partial deliveries, unless otherwise stated in the Order, are only possible with the consent of the Buyer expressed by e-mail. In the case of partial deliveries, unless otherwise specified in the Order, the delivery date shall be the date of completion (transfer to the Buyer) of the last partial delivery.
22. The date of delivery shall be the date on which the Goods, together with all documents required by the Order, the GTCs and the provisions of law, are received by the Buyer at the place specified in the Order, confirmed by the Buyer in a delivery-acceptance protocol or other document signed by the Buyer, confirming the physical transfer of the Goods to the Buyer.
23. The Goods should be inspected by the Buyer immediately upon receipt, unless, due to the nature of the Goods, in particular their size or intended use, as well as the need to store the Goods in their packaging, the acceptance is carried out at a different time, specified in the Order or agreed by e-mail between the parties. Inspection of the Goods consists primarily in verifying that the Goods have been delivered in the condition and in the quantity in accordance with the Order, the shipping specifications and the invoice sent.
24. The Seller has the right to participate in the collection of the Goods at its own expense, after informing the Buyer of such intention, no later than on the date of shipment of the Goods.
25. Delay in taking over the Goods, as well as taking over the Goods and failure to report any claims for their defects (including quantity shortages) in the delivery and acceptance protocol or any other document does not prevent their subsequent reporting or the assertion by the Buyer of any other rights resulting from the Order, GTCs and the provisions of law. In particular, the Article 563 § 1 of the Civil Code is excluded.
26. The Seller undertakes to indemnify the Buyer against all liability relating to damage, in particular to persons or the environment, caused by the Goods or in connection with their proper use due to defects inherent in the Goods or the Services performed.
27. In the case of non-standard, hazardous, oversized goods, etc., the Parties shall separately agree on the detailed conditions regarding packaging, labelling, advising on delivery and acceptance of the Goods.



Article V

PERFORMANCE OF THE SERVICE ORDER

1. In providing the Services, the Service Provider shall provide personnel with qualifications that ensure due and timely performance of the Services, equipped with adequate, professional tools and appropriate materials that meet the requirements set out in the law, the Order and the GTCs.
2. The Service Provider shall be obliged to obtain the prior consent of the Buyer, expressed in writing under pain of nullity, for the entrusting of the performance of the Services in whole or in part to a Subcontractor. The breach of this obligation and entrusting the performance of Services by the Service Provider without a consent of the Buyer shall constitute a serious breach of the Order and shall entitle the Buyer to withdraw from the Order for reasons attributable to the Service Provider, and this right may be exercised up to 60 working days from the date on which the Buyer becomes aware that the Services have been entrusted to a subcontractor without the consent by Buyer.
3. In the event of the use of subcontractors, regardless of whether or not with the consent of the Buyer, the Seller shall be liable for their acts and omissions, even if the Seller is not at fault in their choice or the Seller has entrusted the performance of such acts to an entity which is professionally involved in the performance of such acts.
4. If the performance of the Service requires cooperation between the personnel of the Service Provider and the Buyer, the Service Provider shall be responsible for the correctness of the guidelines and instructions issued by its personnel. Instructions for the performance of the Services should be given by the personnel of the Service Provider in writing. The Service Provider assumes all responsibility for complying with the instructions given by its personnel.
5. The Service Provider is obliged to insure its personnel and any persons by or with whom it performs Services on the premises of the Buyer for the duration of the Services. The Service Provider shall also be held strictly liable for all:
 - 1) accidents to the personnel of the Service Provider and to any person by or with whom it performs the Services, occurring during or in connection with the performance of the Services,
 - 2) damage and loss caused by any person by or with the assistance of whom it performs the Services ,
 - 3) cases of loss, damage or destruction of tools and other equipment owned or at the disposal of the Service Provider and of any person with the help or participation of whom he performs the Services.
6. The Service Provider is obliged and liable for completing all formalities related to the performance of the Services, in particular for notifying the relevant administrative authorities, obtaining all necessary permits, and paying all public law liabilities, in particular for social security contributions for all persons through whom or with whose participation the Services are performed on the premises of the Buyer's establishment.
7. The Service Provider shall, at its own expense, enter into and maintain in force until the completion of all Services and, during the guarantee period, for the duration of the rectification of defects, a third party liability (OC) insurance contract related to its economic activities within the scope of the Order. The Service Provider shall provide the Buyer, upon request, with proof of the conclusion and validity of this insurance contract.
8. A failure to return to the Buyer, confirmed in the written form, all passes issued to the Service Provider and Subcontractors, including single-use and temporary passes, authorising entry to the sites of the Buyer, ORLEN Południe S.A., Rafineria Gdańska Sp. z o.o., is grounds for withholding payment of remuneration for the Services performed until this obligation has been fulfilled.
9. To the extent not regulated in this Article, the provisions of the GTCs on the delivery of Goods shall apply to the Services mutatis mutandis, provided that the Service shall be taken over by the Buyer as soon as it is notified that the Service is ready for collection and provided that the Service Provider has the right and obligation to participate in the acceptance of the Service. A non-appearance at the acceptance activities for



the Services by the Service Provider shall not suspend the acceptance activities, and the Buyer may, in such a case, in particular, unilaterally accept the Services or refuse to accept them and raise objections.

10. If the Service Provider provides Services (including, if these are Services directly related to the purchase of Goods,

in particular its installation) on the premises of ORLEN OIL or ORLEN CG, the Service Provider:

- 1) is the manufacturer of waste within the meaning of the applicable regulations, in particular the Waste Act of 14 December 2012, arising in connection with the performance of the Order, provided that the manufacturer and owner of waste constituting iron and steel is ORLEN OIL;
- 2) is obliged to keep the legally required waste records and takes full responsibility for the correct management of waste associated with the commissioned scope of work, in accordance with the regulations in force as well as any other arrangements resulting from the Order;
- 3) is obliged to remove at its own cost and risk any waste of which it is the generator in accordance with clause 1) above, including soil, excavated material, etc., and in the event of failure to remove such waste, ORLEN OIL may, after giving the Service Provider an additional period of 7 days, order or carry out its removal or disposal itself, at the expense and risk of the Contractor without the need to obtain a court authorisation;
- 4) shall, within a period of no more than 3 working days, provide the Buyer, upon request, with documents proving the proper management of the waste, including waste transfer notes,
- 5) together with the presentation of the Order for acceptance, under pain of failure to do so and withholding payment for the performance of the Order, is obliged to provide ORLEN OIL with a report on the amount of waste generated during the performance of the Order in accordance with the model provided to it by ORLEN OIL; ORLEN OIL may indicate a later date for the delivery of such report.

Article VI

VAT INVOICES AND PAYMENTS

1. Unless otherwise specified in the Order:
 - 1) price or remuneration specified in the Order includes all costs, including personnel costs, fees, remuneration for the transfer of economic author's rights and the possible amount of Polish income tax liability ('withholding tax') payable to the Polish tax authorities,
 - 2) price in the Order is the net price for the Goods or the remuneration for the Service, subject to the addition of value added tax (VAT) at the rate applicable on the date when the tax obligation arises,
 - 3) payment shall be made by bank transfer to the bank account indicated in the Order and on the VAT invoice, within 30 days from the date of delivery of a correctly issued invoice to the Buyer, unless a different payment term results from the Order.
2. The date of payment shall be the date on which the bank account of the Buyer is debited.
3. Except as otherwise provided by mandatory provisions of law or where the Order provides otherwise, the Buyer shall not be obliged to pay any part of the price or remuneration until the subject matter of the Order has been fully completed.
4. If the Goods or Service delivered have defects, including quantity shortages, the Buyer shall be entitled to withhold payment until such defects are rectified or the Goods are replaced with defect-free Goods.
5. If the Seller uses Subcontractors, then the Seller shall be obliged to attach to each invoice a declaration by the Subcontractors that the Seller has paid to them the total remuneration due, regardless of whether the Buyer is jointly and severally liable for payment of that remuneration.
6. Neither Party may assign its rights or obligations under the Contract to a third party without the consent of the other Party, except in the case of assignment by ORLEN OIL of its rights or obligations to the entities of the ORLEN CG. If the Seller is a micro-entrepreneur, small entrepreneur or medium-sized entrepreneur within the meaning of the Act on prevention of excessive delays in commercial transactions, the reservation referred



to in the first sentence shall cease to be valid with respect to the claim for payment of price or remuneration, the payment of which has not been made within the time limit specified in the Order.

7. Payment resulting from the Order for transactions taxed with VAT in the territory of Poland in accordance with the Polish provisions of the Act on Value Added Tax ('the VAT Act') shall be made under the split payment mechanism referred to in the Article 108a of the VAT Act, exclusively to the bank account indicated by the Seller and included in the list of VAT taxpayers maintained by the competent administrative authority (the so-called White List), described in the Article 96b of the VAT Act. This applies both to bank accounts held in Polish zloty and in foreign currencies.
8. If payment cannot be made in the manner indicated in the section 7 above due to:
 - 1) bank account number indicated by the Seller is missing from the White List, or
 - 2) failure by the Seller to indicate the number of the bank account in Polish zloty listed in the White List as the correct one for the payment of the part of the price or gross remuneration corresponding to the VAT shown on the invoice, for which the so-called 'split payment account' is kept (this applies in particular to cases where the Seller indicates a bank account in foreign currency for the payment of the net price),
 - 3) ORLEN OIL shall be entitled to withhold payment to the Seller, respectively: the entire remuneration or price (in the case indicated in a) or a part of the remuneration or price corresponding to VAT (in the case indicated in b).
9. In the situation indicated in the section 8 above, payment shall be made no later than 7 working days after (respectively):
 - 1) day following the communication by the Seller to ORLEN OIL of the appearance of its bank account number for the payment of remuneration or price on the White List (in the case referred to in the section 8(a)) and positive verification of this fact by ORLEN OIL or
 - 2) day following the indication by the Seller to ORLEN OIL of the number of the bank account in Polish zloty to which the so-called 'split payment account' is held (in the case referred to in the section 8(b)) and positive verification of this fact by ORLEN OIL.
10. The Parties mutually agree that the occurrence of the circumstances referred to in the section 8 above shall release ORLEN OIL from the obligation to pay interest for the period between the payment date specified in the Order and the date of payment by ORLEN OIL to the Seller referred to in the section 9 above
11. In the case of foreign Service Providers, the Buyer is entitled to deduct from the amount of remuneration for the Services paid to the Seller the amount of Polish income tax ('withholding tax'), which the Seller will be obliged to collect under the provisions of law.
12. In order to apply the exemption or reduced withholding tax rate provided for in the relevant and applicable double taxation agreement concluded between Poland and the country of residence (tax residence) of the Service Provider, the latter shall, together with the first invoice, but no later than 7 working days before the payment deadline for the first amount due, the Service Provider is required to provide the Buyer with the original or a notarised copy of their valid certificate of residence (i.e., a certificate of the place of residence of the Service Provider for income tax purposes, issued by the competent tax authority). A failure by the Service Provider to deliver the certificate of residence within the time limit specified in the previous sentence shall entitle the Buyer to deduct from the amount of payment made to the Service Provider the amount of withholding tax specified in the provisions of tax law. In the case of foreign Service Providers that are not income tax payers (in particular partnerships), the provisions of this section shall apply directly to the certificates of residence of each of the partners/shareholders of the Service Provider. A foreign Service Provider who is not an income tax payer is also required to submit a list of all partners entitled to the above-mentioned payments, indicating the allocation key for the aforesaid payments to individual partners/shareholders.



13. In addition to the statutory requirements, a correctly issued invoice should contain the following details:
- 1) quantity of the Goods (type of the Service) and the net and gross unit prices of individual items;
 - 2) name of the Goods or Services - each item from the Order shall be identified on the invoice as it is identified in the Order, or by reference to the relevant items in the specification that is an annex to the invoice, consistent with the Order,
 - 3) number of the Order,
 - 4) conditions and time limit of payment in accordance with the Order,
 - 5) number of the bank account of the Seller,
 - 6) in case of deliveries from the territory of the EU - correct and valid VAT identification number of the Seller (EU VAT no.),
 - 7) declaration, by the Seller, that the Goods have been cleared through customs and are in free circulation within the EU, unless the declaration is a separate document,
 - 8) CN code of the Goods,
 - 9) in the case of acquisition of excise goods outside an excise duty suspension arrangement, the amount of excise duty included in the price of the excise goods for each item of the invoice,
 - 10) the rate of excise duty,
 - 11) additional data resulting from the content of the Order including markings (GTU codes and similar) referred to in the Regulation of the Minister of Finance, Investment and Development of 15 October 2019 on the detailed scope of data contained in tax returns and records in respect of goods and services tax,
 - 12) no. of investment task, if applicable.
14. The invoice shall be sent:
- 1) in the form of a single-sided printout, on plain paper, preferably white, filled in by typewriter or handwritten, without unnecessary stamps or smudges; and
 - 2) in an envelope marked 'FAKTURA ORLEN OIL' to the following address: ORLEN Centrum Usług Korporacyjnych Sp. z o.o. ul. Łukasiewicza 39, 04-900 Płock, Poland within 7 days of its issue; or
 - 3) electronically to a dedicated e-mail address, following a separate contract to this effect;
- whereby the Buyer authorises the Seller to issue invoices without the signature of a person authorised by the Buyer.
15. The Seller undertakes to present an up-to-date official certificate confirming its status as an active VAT payer at the latest before conclusion of the Order. Furthermore, the Seller undertakes to attach to each invoice issued a communication printout confirming that he was registered as an active VAT taxable person on the date of issuing the invoice. The message referred to in the preceding sentence may be obtained by the Seller via the channel for electronic verification of the VAT taxpayer status referred to in the Article 96b of the VAT Act (the so-called White List).
16. In the event that the Seller is deleted from the VAT register, it is obliged to immediately notify ORLEN OIL of this fact - no later than before the date of delivery of the Goods, performance of the Service, the last day of the settlement period for an Order of continuous nature or before the date of issue of an invoice to the Buyer - whichever event occurs first. In case where the Seller fails to notify ORLEN OIL of its deletion from the VAT register referred to in the preceding sentence, the provisions of the sections 17-18 of this Article shall apply mutatis mutandis, except for the case when the Seller, within 30 days from the date of obtaining information about its deletion from the VAT register, provides the Buyer with documents showing that the registration has been restored.
17. The issuance of an invoice by the Seller is tantamount to a declaration that it is authorised in accordance with tax law to issue VAT invoices. If the Seller is a domestic entity, the Seller guarantees and is responsible for the correctness of the VAT rates applied, which means that if the tax authorities question the right of the



Buyer to deduct tax on the grounds that, in accordance with the legislation, the transaction in question has not been taxed or has been exempt from tax, or the VAT rate applied is incorrect, resulting in the VAT deduction amount being questioned, the Seller shall, at the written request of the Buyer and within the time limit specified therein, make the appropriate correction to the invoice and reimburse the Buyer for the difference and repair the damage caused. In case the Seller refuses to issue a corrective invoice, the Seller agrees to refund the Buyer the equivalent of the VAT disputed by the tax authorities, whereby the refund shall be made on the basis of an accounting note issued by the Buyer within 21 days of its delivery to the Seller.

18. In each of the above cases, the Seller shall also refund to the Buyer the equivalent of any penalties, interest, fines, and other charges additionally incurred by the Buyer or imposed by the tax authorities, whereby such refund shall be made in the manner described in the preceding section.
19. In case where the Seller is a domestic entity, the Seller is obliged to archive its sales invoices issued to the Buyer for a period of 5 years from the end of the year in which the financial statements for the year in which the transaction took place were submitted, confirming that the transaction took place. In the case of sales invoices issued to the Buyer for the purchase by ORLEN OIL of a fixed asset that is real property or part thereof, the Seller is required to archive its sales invoices for 10 years from the end of the year in which the financial statements for the year in which the transaction took place were submitted, confirming that the transaction took place. The provisions of this section shall apply to invoices issued to ORLEN OIL constituting the basis for the Buyer to reduce output VAT by the amount of VAT charged on the supply of Goods or the provision of Services.
20. In the event of a failure to comply with the requirement specified in the section 19, or if the invoice archived by the Seller contains data that differs from the data contained in the original invoice provided to the Buyer, or is incorrect for formal, legal, or factual reasons, the Seller shall be obliged to compensate the Buyer for the entire damage resulting from the determination of the tax liability, along with the penalties and interest imposed on the Buyer by the tax authorities, in the amounts resulting from the decision of the tax authority.

Article VII

GUARANTEES

1. The Seller shall provide a 24-month quality guarantee for all Goods delivered and Services performed, ensuring that each Good or Service complies with the specifications, drawings and any other requirements set out in the Order, GTCs, applicable standards, legislation and that it is new, of first quality, fit for the use specified in the Order (or, in the absence of such specification, for the use resulting from the characteristics of the thing) and free from defects.
2. The quality guarantee period is calculated from the date of the acceptance of the Goods or Services without any reservation by the Buyer.
3. Within 2 days of the Buyer reporting a defect (complaint), the Seller is obliged to inform the Buyer about the measures taken or to be taken, as well as the time needed to remove the defect.
4. As part of the quality guarantee, the Seller shall, at its own cost and risk, including the costs of transport, loading, unloading, disassembly and reassembly, travel and accommodation costs of the personnel of the Seller, immediately repair or replace the Goods or Services or their defective parts. The Goods or Services to which the complaint relates shall be placed at the disposal of the Seller under the term: Ex Works 'Warehouse of the Buyer or other place indicated by the Buyer' (INCOTERMS®2020), and free of defects shall be delivered by the Seller in accordance with the DDP rule 'Plant of the Buyer or other place indicated by the Buyer' (INCOTERMS®2020).



5. If prior to taking action to repair or replace the Goods or Services, it is necessary to examine them, the Seller shall be obliged to do so at its own expense as soon as possible, but no later than within 3 working days of receiving the complaint. The Seller shall notify the Buyer of its intention to carry out an inspection within the time limit specified in the section 3 of this article.
6. If a quality complaint related to the Goods or Services submitted by the Buyer is not admitted by the Seller, then the Buyer, in consultation with the Seller, shall select an entity to which it shall commission an experts' opinion on the Goods or Services, and the results will be binding on the parties. In the absence of agreement between the parties on the choice of an entity that draws up an expertise, the Buyer shall make a choice at its own discretion. If the expert's opinion reveals the validity of the complaint, the costs shall be paid or reimbursed by the Seller.
7. The Buyer also has the right to carry out repairs and replace parts on their own or with the assistance of another entity if the repairs are minor or necessary to prevent further damage, or if they must be carried out immediately for another important reason, in particular due to the need to prevent or reduce damage to other property, health, or human life. The Buyer shall immediately notify the Seller of any action taken pursuant to this section.
8. If the Seller, having received a complaint, does not carry out the provisions of the section 3 above or does not take immediate steps to rectify the defects within the time limit set by the Buyer, the Buyer shall be entitled to have the repairs carried out by a third party or to purchase Goods free of defects from a third party without the need to obtain a court authorisation, and then to charge the Seller with all documented costs of such measures.
9. The Buyer shall have the right to require the Seller to provide, if it results from the purchasing procedure, a bank guarantee or an insurance guarantee or, in the absence thereof, to deduct from the remuneration a security deposit in the amount of 10% of the net remuneration for the purchase in question, in order to secure the proper performance of the Order, under the terms and conditions specified in detail in the purchasing procedure. The guarantee shall be irrevocable, unconditional and payable on first demand and shall be provided at the expense of the Seller. The security deposit is not subject to interest and shall be returned to the Seller without interest within 14 days after the expiry of the quality guarantee for the Goods or Services.
10. The quality guarantee for Goods or Services which have been repaired or replaced in accordance with this Article shall run anew from the date of repair or replacement with a defect-free replacement - in respect of the whole of the Goods or Services, even if the claim relates only to a part thereof.
11. The quality guarantee does not exclude or limit the rights of the Buyer under the statutory warranty for defects in the Goods or Services as defined by the provisions of law.

Article VIII

INTELLECTUAL PROPERTY RIGHTS

1. The Seller guarantees that - as at the date of acceptance of the Goods or Services - no valid patents or other industrial property rights, copyrights or other related rights or know-how or other rights of third parties exist, which could be infringed by the Buyer as a result of the use or disposal of the Goods or Services, and should any third parties file claims related to the aforementioned rights against the Buyer - the Seller undertakes to indemnify the Buyer against any liability and to reimburse all documented costs of the Seller (including legal assistance costs) related to such claims.
2. The Buyer shall inform the Seller within 7 days of any claims made by third parties and shall call upon the Seller to perform the obligation referred to in the section 1 above, in particular by joining the pending proceedings on the part of the Buyer or in lieu of the latter.



3. If the Order has as its subject matter a work within the meaning of the Act on Copyright and Related Rights and provides for the transfer of copyright or the granting of a licence for such works, then:
 - 1) The Seller warrants that at the time of transfer of the copy of the work to the Buyer, the Seller shall hold the author's economic rights in the work to an extent no narrower than that of this article, which rights shall not be encumbered in any way, and that there shall be no restrictions which may prevent the execution of the provisions of this article;
 - 2) The Seller undertakes to deliver a copy or copies of the work specified in the Order in the manner and within the time limit specified in the Order, in particular fixed on a medium or recorded in a format that allows for their reproduction, multiplication and storage in the ordinary course of business; the ownership of the aforementioned media shall pass to the Buyer upon acceptance of the Goods or Services;
 - 3) together with the transfer of copies of the work, the Seller is obliged to deliver a declaration in writing that it transfers the author's economic rights to the Buyer to the extent resulting from the Order and the GTCs.
4. The transfer of the author's economic rights shall be without time or territorial restrictions and shall cover all fields of exploitation provided for in the Act on Copyright and Related Rights, in particular:
 - 1) recording on any medium, including audiovisual or audiovisual, and in particular on: video media, photosensitive tape, magnetic tape, CDs and DVDs, computer disks and all types of media intended for digital recording;
 - 2) recording and multiplication of copies of the work by any technique, including printing, magnetic technique on video cassettes, reprography, magnetic recording, audiovisual discs, CDs and DVDs, by light-sensitive, analogue, optical, laser and digital techniques, by computer recording on all types of carriers adjusted to this form of recording, including printing on any other objects;
 - 3) introduction into computer memory and into multimedia networks and other data carriers, temporary and permanent recording and copying of such records onto own or third-party media (including cloud computing); archiving of records;
 - 4) displaying, exhibiting and any other public communication, reproduction and performance of the work in such a way that a specific addressee or anyone can access it from a place and at a time individually chosen by them, in open and closed shows, ticketed and unticketed, including cinemas, theatres on board aircraft, ships, buses or other means of communication, in hotels, catering, cultural, sports or public utility facilities; at open and closed shows, festivals, competitions, exhibitions - regardless of the type and size of the audience, including broadcasting by means of wire or wireless vision or sound by a terrestrial station with any system (encoded and unencoded signal), including the right to retransmission on digital platforms and in cable networks, Internet broadcasting, simultaneous integral broadcasting (re-broadcasting) by another radio or television organisation or any other entity, as well as selected excerpts, including simulcasting or web casting; broadcasting via satellite; re-broadcasting;
 - 5) exploitation of the work in whole or in part by means of any technology, including 'real radio/TV', 'internet radio/TV', 'pay TV', 'pay-radio', 'pay per view services', 'multi channel services', 'near on demand services', 'video on demand', 'iTV on demand' and other forms of 'on demand' sharing and 'video streaming' 'simulcasting', 'webcasting', Smart TV, social media, true tone, real music, polyphonic and monophonic ringtones, audio postcards, mobile themes, soundtracks, compilations, inserts, give away, premium, singles, mixtapes, jingles, promotional albums, wallpapers, icons, e-cards, screensavers, banners, thumbnails, pop up, radio and Internet TV; computer, video, telephone, JAVA and console games; use in telephone and data communications, including text, audiovisual and multimedia, premium, (e.g. SMS, WAP, MMS, other telecommunications services) in all formats and as part of any databases or multimedia works;
 - 6) right to circulate the works and the medium on which they are fixed, nationally and internationally;
 - 7) lending, rental, lease and exchange of media on which the works have been fixed;
 - 8) use of the work in its entirety and in parts for promotional, advertising, PR, informational and other commercial purposes;



- 9) use of the work in internal media of ORLEN OIL and entities belonging to ORLEN CG;
 - 10) making of any kind of alterations, abridgements (in particular those arising from the adaptation of the work to its use, including the medium on which such use is to be made) and translations of the work;
 - 11) development on the basis of the work in any format, its registration in any mode and place; its development, expansion, marketing, licensing and consent to the full extent;
 - 12) exercising derivative rights in the Works and to permit third parties to exercise derivative rights in the Works;
 - 13) using the work for the purposes of design work, including architectural work and the investment process in the broadest sense, including for the execution (construction work) of all kinds of construction and other projects.
5. Until the submission of the declaration referred to in the section 3 clause 3 above, the Seller shall grant the Buyer an exclusive, territorially unlimited, licence to the works, with the right to grant a sub-licence without obtaining a separate consent and without the obligation to notify the Seller of the fact of its granting - in the fields of exploitation listed in the section 4 above.
 6. The transfer of the author's economic rights pursuant to the section 4 and the granting of licences pursuant to the section 5, as well as the transfer of ownership of the media on which the works have been recorded, shall take place against payment, within the remuneration or price agreed in the Order, upon submission of the declaration referred to in the section 3 clause 3 above, however not earlier than upon acceptance of the Service or Goods by the Buyer. The licence and the transfer of the author's economic rights shall also remain in force in the event of withdrawal from the Order by either party for any reason.
 7. The Seller undertakes that, in the event that new fields of exploitation of the work arise, it shall transfer to the Buyer the author's economic rights to dispose of and use the documentation in such new fields of exploitation as part of the remuneration for the Services or the price of the Goods.
 8. As part of the remuneration to the extent that the documentation constitutes databases that are not protected by the author's economic right, the Seller shall transfer to the Buyer, as soon as they are created, the right to extract data from the databases and the right of secondary use.
 9. The Seller shall furthermore, as part of the remuneration for the Services or the price for the Goods agreed in the Order, authorise the Buyer to develop databases which are protected under copyright law, which it undertakes, under pain of liability for damages, not to revoke.
 10. The Seller undertakes not to exercise any author's moral rights in the works and not to take any action that would seek to contest the acquisition of any author's economic rights in the works by the Buyer, nor shall the Seller take any action that would seek to contest the scope of the author's economic rights acquired or belonging to the Buyer and waives any claims in this respect.

Artykuł IX

FORCE MAJEURE

1. Neither Party shall be liable for non-performance or improper performance of the Order and any damage caused by the occurrence of an event of Force Majeure event, which shall be deemed the following external events beyond the control of the Parties, which could not have been foreseen at the time of conclusion of the Order and which the affected Party, acting with due diligence, could not have prevented: acts of war, acts of terror, riots, natural disasters, decisions of state authorities or any other fortuitous event resulting in chemical or radioactive poisoning of persons, real or movable property. Strikes by employees of the parties shall not be considered as Force Majeure.
2. The occurrence of an event of Force Majeure and its impact on the performance of the Order and the occurrence of damage must be demonstrated by the Party invoking Force Majeure



3. The Party which is unable to fulfil its obligations due to Force Majeure, shall be obliged to :
 - 1) promptly notify the other Party of this fact, no later than within 24 (twenty-four) hours of the occurrence of such an event
 - 2) present credible evidence of the above within 48 (in words: forty-eight) hours of the occurrence of such an event, on pain of forfeiture of the right to invoke Force Majeure.
4. When the Force Majeure event ceases, the other party shall be notified immediately, but no later than 24 (in words: twenty-four) hours after the cessation of the event of Force Majeure, or else lose the right to invoke the event of Force Majeure.
5. In the event of a justified invocation of Force Majeure and the impossibility of further performance of the Order caused by the event of Force Majeure, the Parties shall undertake renegotiation of the terms of the Order, in particular as regards its settlement.

Article X

CONTRACTUAL PENALTIES AND WITHDRAWAL FROM THE ORDER

1. If the delivery of Goods or the performance of Services is related to an access by the Seller to the plant of the Buyer, the Seller undertakes to familiarise itself with and comply with the current provisions of regulations regarding personnel and material movement on the premises of this plant of ORLEN OIL, made available to the Seller during the purchase procedure or later by e-mail (also in the form of an extract), as well as with the current legal regulations regarding occupational health and safety and fire-fighting. For non-compliance with the aforesaid provisions and regulations, the Seller may be charged by the Buyer with contractual penalties in the amount specified in the aforementioned documents for the respective type of infringement.
2. The Seller shall be liable for any delays in the delivery of the Goods and the performance of the Service, except for delays caused by circumstances for which the Buyer is responsible and liable.
3. In the event of a delay in the delivery of the Goods or the performance of the Services, except for a delay for which the Buyer is responsible and liable, the Buyer shall be entitled to charge the Seller a contractual penalty:
 - 1) in the amount of 0.3% (three tenths of a percent) of the net value of the Goods or Services affected by the delay (and if the Goods or Services affected by the delay constitute such a part of the subject matter of the Order, the lack of which prevents the Buyer from using the Goods already delivered properly - the net value of the entire Order) for each of the first 7 days of the delay,
 - 2) in the amount of 0.5% (half a percent) of the net value of the Goods or Services affected by the delay (and if the Goods or Services affected by the delay constitute such a part of the subject of the Order that their absence prevents the Buyer from properly using the Goods or Services already delivered – the net value of the entire Order) for each day of delay, starting from the 8th day of delay,whereby the aforementioned penalties are cumulative, however, the total amount of liquidated damages for delay shall not exceed 20% of the net value of the Goods or Services affected by the delay (or, as the case may be, the net value of the entire Order).
4. If the delay exceeds 7 days, except for a delay for which the Buyer is responsible and liable, the Buyer shall be entitled to withdraw from the Order in the part covering undelivered Goods or unperformed Services, and if the Goods or Services affected by the delay constitute such part of the subject matter of the Order the lack of which prevents the Buyer from proper use of the Goods or Services already delivered - the Buyer may withdraw from the Order in its entirety, exercising this right within 60 days counted from the 8th day of delay, and may charge the Seller with a contractual penalty in the amount of 20% (twenty percent) of the value of the Order (in the part affected by the withdrawal).

Withdrawal from the Order and charging the Seller with a contractual penalty on this account excludes the possibility to claim contractual penalties for delay reserved in the section 3 above.



5. The stipulated contractual penalties do not exclude the right of the Buyer to claim supplementary damages under the general rules to the extent that the damage suffered exceeds the stipulated penalties. In particular, the withdrawal from the Order (both in part and in whole) by the Buyer and charging the Seller with a contractual penalty shall not preclude the Buyer from seeking redress for damage caused by the delay, and the amount of such damage may be calculated, inter alia, as the difference in the price of the Goods or remuneration for the Services which the Buyer has finally bought and the price or remuneration which the Buyer was to pay to the Seller in accordance with the Order.
6. The contractual penalties shall be payable within 14 days from the date of delivery of the accounting note or demand for payment, to the bank account of the Buyer specified in the document.
7. In the event that circumstances indicate that the Seller shall not perform the Order within the agreed time limit (in particular in the event of discontinuation of the conducting of economic activities by the Seller or the manufacturer of the Goods), the Buyer has the right to withdraw from the Order, which may be exercised until the date of expiry of the time limit for delivery of the Goods or performance of the Service or until the date on which the Goods have been delivered to the Buyer or the Service has been performed - the occurrence of the first of these events excludes the right to withdraw from the Order specified in this section.

Article XI

PROTECTION OF TRADE SECRET OF THE COMPANY

1. The Seller undertakes to keep secret information provided directly or indirectly by the Buyer (in any form, i.e. in particular oral, written, electronic, documentary), as well as information obtained by the Seller in any other way during mutual cooperation, including in connection with the conclusion and performance of the Order, which information directly or indirectly concerns the Buyer, companies from the Capital Group of the Buyer or their contractors, including the content of the Order. The Parties agree that any technical, technological, organisational, or other information of economic value which, as a whole or in a specific combination and collection of its elements, is not generally known to persons usually dealing with this type of information or is not easily accessible to such persons, to whom the Buyer, as an entity authorized to use and dispose of the aforesaid information, has taken, with due diligence, measures to maintain its confidentiality, provided by the Buyer or on its behalf, or obtained by the Seller in any other way during the performance of the subject of the Order, including the negotiation, conclusion and performance of the Order, shall be treated as a trade secret within the meaning of the Article 11 section 2 of the Act of 16 April 1993, - on combating unfair competition (hereinafter: 'the Trade Secret'), unless, at the time of disclosure, the disclosing party specifies in the written or electronic form a different nature of such information than that specified above.
2. By the obligation to keep secret the information indicated in the section 1 above, the Parties understand the prohibition to use, disclose and communicate this information in any way and to any third party, except for the following situations:
 - 2.1 disclosure or use of the information is necessary for the proper performance of the Order, or
 - 2.2 The information is already publicly available at the time of disclosure, and its disclosure has been made by the Buyer or with its consent, or in a manner other than through unlawful or contractual act or omission, or
 - 2.3. The Seller shall be obliged to disclose information by a court or an authorised body or in the event of a legal obligation to disclose such information, provided that the Seller shall immediately inform the Buyer in writing of the obligation to disclose information and its scope, and shall take into account, as far as possible, the recommendations of the Buyer regarding the disclosure of information, in particular with regard to the submission of a request for exclusion from disclosure, the validity



of submitting an appropriate appeal, revocation or other equivalent legal measure, and shall inform the court or authorised body of the protected nature of the information provided, or

- 2.4. The Buyer has expressed a written consent to the Seller to disclose or use information for a specific purpose,
in the manner specified by the Buyer.
3. The Seller shall take such security measures and procedures as are appropriate and sufficient to ensure the secure processing of the Trade Secret, including pursuant to the Order and the provisions of law, in order to prevent any unauthorised use, transfer, disclosure or access to such information. In particular, the Seller shall not copy or record the Trade Secret unless this is justified by the proper performance of the Order by the Seller. The Seller shall be obliged to immediately notify the Buyer of any breaches of the rules of protection or unauthorised disclosure or use of the Company Secrets processed in connection with the performance of the Order.
 4. The obligation to keep the information referred to in the section 1 above confidential also extends to the employees of the Seller and other persons, including in particular auditors, advisors and subcontractors to whom the Seller discloses such information. The Seller shall be obliged to immediately notify the Buyer of any breaches of protection rules or unauthorised disclosure or use of Trade Secret processed in connection with the performance of the Order. The Seller shall be obliged to commit the aforesaid persons in writing to protect the Trade Secret on terms at least as favourable as those specified in the Order and the GTCs.
 5. The Contractor shall bear full responsibility for the acts or omissions of persons who have gained an access to the Trade Secret, including the responsibility referred to in the section 8 below. A failure to comply with the obligation referred to in this section shall be treated as an unauthorised disclosure of the Trade Secret, resulting in liability as referred to in the section 8 below.
 6. The obligation to keep information secret shall remain in force during the term of the Order as well as for a period of 10 (ten) years after its termination, expiry or revocation or cessation of its legal effects. If, despite the expiry of the period of protection of the Trade Secret specified in the previous sentence, the information is still protected on the basis of the internal regulations or decisions of the Buyer or on the basis of specific legal provisions, the Buyer shall notify the Seller in writing of the extension of the protection period for an additional period specified by the Buyer (but not exceeding 10 years), to which the Seller hereby agrees. The notification referred to in the above sentence shall be made before the expiry of the 10-year period of protection referred to in the first sentence of this paragraph, but no later than 10 (ten) working days before the end of the above obligation. The Parties agree that the obligation described in this section shall remain in force regardless of the termination, expiry, revocation, or cessation of the legal effects of the Order.
 7. No later than within 3 (three) working days after the expiry of the protection period referred to in the section 6 above, the Seller and all persons to whom the Seller has disclosed the Trade Secret shall return to the Buyer or permanently destroy all materials containing it.
 8. In the event of unauthorised use, transfer or disclosure of the Trade Secret by the Contractor, the Buyer shall be entitled to demand that the Seller pay a contractual penalty of PLN 100,000.00 (in words: one hundred thousand Polish zlotys) for each case of unauthorised use, transfer or disclosure of the aforesaid information. Payment of the contractual penalty indicated above does not limit the right of the Buyer to claim damages from the Seller on general terms, if the amount of damage suffered exceeds the amount of the contractual penalty stipulated herein. The above does not in any way exclude other sanctions and rights of the Buyer specified in the provisions of law, including the Act of 16 April 1993 on combating unfair competition.
 9. In case, in connection with the performance of the Order, it is necessary to have an access to or transfer to the Seller personal data within the meaning of the applicable provisions on personal data protection, the Seller shall be obliged to conclude with the Buyer, prior to the commencement of processing such data, an appropriate separate contract, the subject matter of which shall be the rules and conditions for the protection and processing of such data.



10. Where, during the performance of the Order, it becomes necessary to obtain an access to or transfer to the Seller, in any form, information constituting the Trade Secret of Buyer, understood as a particularly protected type of the Trade Secret of the Buyer, for which special measures have been taken, as specified in the internal documents of the Buyer, in order to keep it secret, and the use, transfer or disclosure to an unauthorised person significantly threatens or infringes the interests of the Buyer, the Seller undertakes to immediately conclude with the Buyer, before receiving and starting to process such information, an amending annex to the Order, in accordance with the internal documents of the Buyer, the subject of which shall be the terms and conditions for the protection of the Trade Secret of the Buyer.
11. In the event of the creation of or an access to information protected under the Act of 29 July 2005 on trading in financial instruments, the Seller shall be obliged, at the request of the Buyer, to promptly provide a list of persons having an access to such information prior to its disclosure by the Buyer, together with declarations signed by those persons confirming that they have been instructed on the obligations and legal consequences related to such access, including criminal liability.
12. For the avoidance of doubt, the Parties confirm that the Seller, regardless of the obligations specified herein, is also obliged to comply with additional requirements regarding the protection of certain types of information resulting from the provisions of law in force.
13. The Seller agrees to the Buyer disclosing the content of the Order and information and data related to its performance to companies belonging to the ORLEN Capital Group.

Artykuł XII

EXTERNAL COMMUNICATION

1. The Seller undertakes to obtain a prior written consent from ORLEN OIL for the disclosure of any information concerning the Order and any cooperation between the parties to the mass media, such as the press, radio, TV or the Internet. In such a case, the Seller undertakes to submit to ORLEN OIL, along with a request for consent, the content of the information to be used in the mass media.
2. The Seller acknowledges that all rights to markings used in its economic activities by ORLEN OIL, including rights to trademarks, unregistered markings and the company are subject to legal protection under registration in the relevant offices or the provisions of law or licences held in favour of ORLEN OIL. Any use of the aforementioned markings without the consent of ORLEN OIL as well as authorising third parties to such use shall constitute an infringement of the rights held by ORLEN OIL. The Seller agrees to obtain a prior consent of ORLEN OIL, in the written form on pain of invalidity, to include the business name, trademark or the logo of the Buyer on its website, list of contractors, brochures, advertisements and any other material of an advertising nature. In this case, the Seller shall be obliged to submit to the Buyer a request for consent together with a draft of the material in which the data would be included. The Seller undertakes not to use any marking similar to the markings used by the Buyer or entities from ORLEN CG, in particular ORLEN S.A. (e.g. the word mark ORLEN, the word and word and graphic mark ORLEN, the drawing of eagle as an identification mark of ORLEN CG).
3. The Seller shall not be entitled to carry out, participate in or support activities of a marketing nature and to use trademarks, names, markings and logos which are contrary to the provisions of the Order, may mislead the end customer, damage the reputation of the Buyer or negatively affect the perception of the products or enterprise of the Buyer.
4. In the event of non-performance or undue performance of the obligations set out in this article, the Buyer is entitled to a contractual penalty of PLN 500,000 (in words: five hundred thousand Polish zlotys) for each case of non-performance. The Seller may be required to cease such activities within three days under threat of another penalty. Payment of the contractual penalty referred to above does not limit the right held by ORLEN



OIL to seek additional damages on general terms if the amount of damage incurred exceeds the stipulated amount of the contractual penalty.

Article XIII

PROTECTION OF PERSONAL DATA

1. For the purposes of performance of the Order, the Buyer and the Seller, as independent controllers, shall provide each other with the personal data of their representatives or agents indicated in the Order and other persons involved in the performance of the Order, depending on the needs arising from the Order, including the following categories of data: identification data (including first name and surname, data disclosed in public registers), contact details (including business e- mail address, business telephone number, business name of the represented entity).
2. The Parties undertake to inform the persons referred to in the section above, within one month of obtaining their personal data or upon first communication with the data subject, of the need to transfer their data for the purposes of the performance of the Order, fulfil the information obligation on behalf of the other Party, including informing them of the purpose and scope of the transfer of data, as indicated in this information clause, and the source of the personal data.
3. Each party undertakes to secure the personal data by taking appropriate technical and organisational measures required by the applicable legal provisions on the protection of personal data, and shall be liable for any damage caused in connection with the processing of personal data.
4. The controller within the meaning of the Article 4 clause 7 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 the Directive 95/46/EC (General Data Protection Regulation – hereinafter referred to as 'the GDPR'), provided for the purposes of concluding and executing the Order, is ORLEN OIL Sp. z o.o. with its registered office at: ul. Elbląska 135, 80-718 Gdańsk, Poland.
5. ORLEN OIL Sp. z o.o. has appointed a Data Protection Officer who can be contacted in all matters relating to the processing of personal data and the exercise of rights related to its processing, via e-mail: daneosobowe@orlenoil.pl or in the written form to the following address: ORLEN OIL Sp. z o.o. ul. Elbląska 135, 80-718 Gdańsk, Poland, with the note 'Data Protection Officer'.
6. The collected personal data will be processed for the purposes related to the conclusion and performance of the Order, its servicing and possible enforcement or rejection of claims resulting therefrom, as well as in connection with the fulfilment of legal obligations incumbent on ORLEN OIL Sp. z o.o.
7. The legal basis for the processing by ORLEN OIL Sp. z o.o. of the personal data of other Party for the purposes specified above is:
 - 1) taking actions to conclude and perform the Order in accordance with the Article 6 section 1(b) of the GDPR, where a natural person is a party to the Order,
 - 2) fulfilment of legal obligations incumbent on ORLEN OIL Sp. z o.o. pursuant to Article 6(1)(c) of the GDPR relating to, inter alia:
 - a. tax and accounting regulations,
 - b. complying with requests from law enforcement authorities and for the purposes of judicial proceedings, in the event of a request for data from the relevant authorities,
 - 3) legitimate interest of ORLEN OIL Sp. z o.o. pursuant to the Article 6 section 1(f) of the GDPR, including:
 - a. conclusion and performance of the Order,



- b. archiving in pursuit of the legitimate interest of safeguarding information in the event of a legal need to prove facts, as well as for the possible establishment, investigation or defence of claims.
- 8. Personal data received from the other Party may be transferred to the following categories of recipients:
 - 1) entities processing personal data on behalf of ORLEN OIL Sp. z o.o., including, inter alia, operating IT systems used for the purpose of the Order, providing accounting, archiving and maintenance services,
 - 2) entities providing services to the benefit of ORLEN OIL Sp. z o.o., including courier and postal companies, legal or financial advisors or auditors of ORLEN OIL Sp. z o.o. (in connection with the provision of advisory services in the conclusion, performance and enforcement of claims arising from the Order, whereby such entities process data on the basis of an agreement with ORLEN OIL Sp. z o.o. and only in accordance with its instructions. Data may also be made available to entities authorised under the law, including tax administration authorities.
- 9. The data shall be processed for the duration of the performance of the Order and, after the Order has been rendered, for the time related to the expiry of claims related to the processing of the Order and for the time reserved by the provisions of law, including tax and financial reporting regulations.
- 10. Each person whose personal data shall be made available between the Parties in connection with the conclusion and performance of the Order has the right of access as the data subject and the right to rectification, the right to erasure, the right to restriction of processing and the right to object for reasons related to their particular situation, in the event that ORLEN OIL Sp. z o.o. processes the data on the basis of its legitimate interest. Such objection may be expressed at any time by sending an e-mail to: daneosobowe@orlenoil.pl or in writing to the following address: ORLEN OIL Sp. z o.o. ul. Elbląska 135, 80-718 Gdańsk, Poland with the annotation 'Data Protection Officer'.
- 11. Each person also has the right to lodge a complaint with a supervisory authority (in Poland this is the President of the Personal Data Protection Office) in the event that the processing of personal data is considered to be in breach of the applicable data protection legislation.
- 12. In case where the Order is placed by a natural person, providing personal data for the purpose of concluding and performing the Order according to the Article 6 section 1(b) of the GDPR is voluntary, however, refusal to provide such data may result in the inability to conclude and perform the Order. The provision of personal data is mandatory for the purposes of processing carried out on the basis of a legal obligation incumbent on ORLEN OIL Sp. z o.o.
- 13. Personal data shall neither be profiled nor used for automated decision-making.

Article XIV

SANCTION POLICY

- 1. For the purpose of protecting the interests and property rights of ORLEN OIL and to reduce the risk of irregularities or abuse in economic turnover resulting from dishonesty, unreliability or non-compliance with the provisions of law by counterparties wishing to cooperate or collaborating with ORLEN OIL, the Seller declares that to the best of its knowledge, as of the date of the Order, both it and its subsidiary entities, parent entities and members of its bodies and persons acting on its behalf and for its benefit:
 - 1) comply with the sanctions regulations introduced by the United Nations, the European Union, the Member States of the European Union and the European Economic Area, the United States of America, the United Kingdom of Great Britain and Northern Ireland (hereinafter: 'the Sanctions Regulations');



- 2) are not subject to any sanctions, including economic sanctions, trade embargoes or other restrictive measures imposed under the Sanctions Regulations and are not legal or natural persons with whom the Sanctions Regulations prohibit transactions (hereinafter: 'the Sanctioned Entity');
 - 3) are not directly or indirectly owned or controlled by legal or natural persons meeting the criteria described in the clause (ii) above;
 - 4) do not reside or have their registered office or principal place of conducting economic activities in a Sanctioned State or are not incorporated under the laws of the Sanctioned State;
 - 5) are not involved in any proceedings or investigations against them for breach of any Sanction Rules.
2. The Seller undertakes that during the period of performance of the Order:
- 1) both it and its subsidiary entities and the members of its organs and persons acting on its behalf and in its name shall conduct their activities in accordance with the Sanction Regulations;
 - 2) any remuneration to which it is entitled pursuant to the performance of the Order shall not be directly or indirectly available to the Sanctioned Entity or used to benefit the Sanctioned Entity to the extent that such action is not permitted under the Sanction Regulations;
 - 3) all representations made in the section 1 of this article shall remain true
3. In case of any representation made in the section 1 of this Article becoming untrue, the Seller shall promptly, but no later than within 7 days of becoming aware of such a case, inform ORLEN OIL, unless prohibited by the law, about each such case and about the actions taken to restore the truthfulness of such representations.
4. In case of a breach of the obligations specified in the section 2 of this Article, ORLEN OIL shall be entitled to terminate the Order due to the fault of the Seller and to damages covering all losses related thereto.
5. Furthermore, if, as a result of a breach of the obligations specified in the section 2 or 3 of this Article, ORLEN OIL is subject to any restrictions, sanctions or limitations imposed by the entities listed in the section 1 clause 1 of this Article, ORLEN OIL shall be entitled to damages covering all losses related to such restrictions, sanctions or limitations.

Article XV

ANTI-CORRUPTION POLICY

1. Each party certifies that, in connection with the conclusion and performance of the Contracts, it shall exercise due diligence and comply with all anti-corruption provisions of law applicable to the parties issued by authorised bodies in Poland and in the European Union, either directly or by acting through the controlled or related economic entities of the parties.
2. Each party represents that it has implemented procedures to prevent corruption and conflict of interest.
3. Each party additionally represents that, in connection with the performance of the Order, it shall comply with all requirements and internal regulations applicable to the parties in relation to standards of ethical conduct, anti-corruption, lawful accounting of transactions, costs and expenses, conflicts of interest, giving and accepting gifts and anonymous reporting and clarification of irregularities, either directly or by acting through the controlled or related economic entities of the parties.
4. The parties warrant that in connection with the entering into and performance of the Order, none of the parties, nor any of their respective owners, shareholders, officers, directors, employees, subcontractors, or any other person acting on their behalf, has made, offered, or promised to make, offer to make, or promise to make, or authorise the making of any payment or other transfer constituting a financial benefit or any other benefit directly or indirectly to any of the following:
 - 1) member of the management board, director, employee or agent of the Party or of any controlled or related economic entity of the Parties,



- 2) public official, understood as a natural person performing a public function within the meaning given to that term in the legal system of the country where this contract is implemented or where the registered offices of the Parties or of any controlled or related economic entity of the Parties are located;
 - 3) political party, a member of a political party or a candidate for public office;
 - 4) agent or intermediary in return for payment of any of the foregoing; nor
 - 5) to any other person or entity - for the purpose of obtaining their decisions, influence or actions that may result in any unlawful preference or for any other improper purpose, if such action breaches or would breach anti-corruption laws issued by authorised bodies in Poland and in the European Union, whether directly or
and acting through controlled or related economic entities of the Parties.
5. The parties are obliged to inform each other promptly of any breach of this anti-corruption clause. Upon written request by either party, the other party shall promptly provide information and answers to reasonable questions that relate to the performance of the Contract with respect to compliance with the provisions of this anti-corruption clause.
6. Each party certifies that, during the period of performance of the Order, it shall provide any person acting in good faith with an opportunity to report breaches of the law. In the case of ORLEN OIL, this can be done through:
- 1) traditional correspondence (anonymously), to the following address: Director Safety Officer ORLEN OIL Sp. z o.o., ul. Opolska 114, 31-323 Kraków, marked "TO THE DIRECT ATTENTION OF ADDRESSEE",
 - 2) by e-mail to: naruszenieprawa@orlenoil.pl,
 - 3) or by telephone: +48 24 2567552 - without an identification of a caller.
7. In cases of suspected corrupt activities carried out in connection with or for the purpose of the performance of the Order by any representatives of either party, the parties undertake to cooperate in good faith to clarify the circumstances regarding possible corrupt activities.

Article XVI

(MAR CLAUSE) INFORMATION NOTE ON THE INFORMATION OBLIGATIONS OF A PUBLIC COMPANY

1. As regards the legal relationship arising in connection with the conclusion of the Order should be applied:
 - 1) provisions of the section 2 of this Article, if the Seller is an entity referred to in the Article 18 section 1(a) of the 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 the Directive 2003/6/EC of the European Parliament and of the Council and the Commission Directives 2003/124/EC, 2003/125/EC and 2004/72/EC as amended (hereinafter 'the MAR Regulation'), to come into possession of inside information within the meaning of the MAR Regulation, such as an advisor, accountant, rating agency, auditor, consulting company, translator, graphic designer, research company or institute, design company;
 - 2) provisions of the section 3 of this Article in cases other than those referred to in the clause 1 above.
2. ORLEN S.A, which is the parent company of ORLEN OIL, has information obligations towards the capital market regulated by the MAR Regulation. Accordingly, ORLEN OIL shall inform the Seller that, as a result of performing its tasks for ORLEN OIL, it has come into possession of confidential information within the meaning of the MAR Regulation, which information ORLEN S.A. shall promptly or with a delay make public. Confidential information within the meaning of the MAR Regulation may not be used or unlawfully disclosed by the Seller and those working on its behalf. In the event of insider dealing or unlawful disclosure, the sanctions provided for in the MAR Regulation shall apply.



If the circumstances referred to above arise, in accordance with the Article 18 of the MAR Regulation:

- 1) The Seller shall promptly draw up a list of persons having an access to the Insider Information set out above, including in that list those persons who are its employees or who act on its behalf or for its benefit, and shall update that list strictly according to the Article 18 section 4 of the MAR Regulation;
- 2) The Seller shall take all reasonable steps to ensure that any person included on the insider list confirms in writing the related obligations under laws and regulations and is aware of the sanctions applicable in the event of insider dealing and unlawful disclosure.

The Seller shall be required to keep the list of insiders for at least five years after it has been drawn up or updated.

The Seller shall provide a list of insiders to the Polish Financial Supervision Authority (UKNF) if requested to do so by that authority.

The format of the insider list is laid down in the Commission Implementing Regulation (EU) 2022/1210 of 13 July 2022 laying down implementing technical standards as regards the specific format of insider lists and their updates pursuant to the Regulation (EU) No. 596/2014 of the European Parliament and of the Council.

3. Information obligations towards the capital market, regulated by the MAR Regulation, are incumbent on ORLEN S.A., which is the parent company of ORLEN OIL. Accordingly, in applying the provisions of the MAR Regulation:

- 1) ORLEN OIL shall notify the Seller of its intention to disclose information concerning the Order to the public if it considers such information to be confidential within the meaning of the MAR Regulation
- 2) confidential information within the meaning of the MAR Regulation may not be used or unlawfully disclosed by the Seller and persons working on its behalf, and the sanctions provided for in the MAR Regulation apply in the event of insider trading or unlawful disclosure.

Artykuł XVII

FINAL PROVISIONS

1. If the Order is concluded for an indefinite period of time or concerns Services settled after the expiry of a specified settlement period, either Party may terminate the Order by giving 3 months' notice, effective at the end of a calendar month.
2. The governing law in respect of all relations arising out of or in connection with the Order shall be the law of the Republic of Poland. The application of the United Nations Convention on Contracts for the International Sale of Goods, drawn up in Vienna on 11 April 1980, is excluded.
3. Any disputes arising from the Orders shall be settled by the Polish common court with jurisdiction over the registered office of ORLEN OIL or the city of Kraków.
4. Insofar as the mandatory provisions of law do not impose a stricter form, all terms and conditions, amendments and supplements to the Order shall be null and void unless confirmed in the documentary form by both Parties.
5. The Parties are obliged to notify each other of any change concerning economic activities conducted by them, in particular a change in the address of their registered office or permanent place of conducting economic activities. If this obligation is neglected, letters sent to the other party at the last known address shall be deemed to have been effectively served on the first working day following the date on which the courier or postman attempts to deliver the letter to the addressee.