

## **GENERAL TERMS AND CONDITIONS OF ORDERS - ORLEN PETROBALTIC S.A.**

### **1. SCOPE**

- (a) These General Terms and Conditions of Orders (hereinafter referred to as "T&C") shall apply to Orders related to delivery and purchase of goods, in which the buyers are: ORLEN Petrobaltic S.A. with its registered office in Gdańsk or other companies belonging to ORLEN Petrobaltic S.A. Capital Group ("PTR" or "Ordering Party").
- (b) These T&C shall apply to all Contractors. Conditions different from those set forth in T&C, proposed by Contractor, shall require in each and every case a prior approval of the Ordering Party - under the pain of nullity - in writing or in an electronic form, bearing a secure electronic signature verified by a valid, qualified certificate. Different terms and conditions shall be binding solely with reference to a specific order and shall in no case be treated by Contractor as applicable to any other orders placed by the Ordering Party. In the event of a conflict between these T&C and differing conditions agreed by the Parties ("Parties" - the Ordering Party and the Contractor, "Party" - the Ordering Party or the Contractor), provisions of such different conditions agreed for the specific Order, shall prevail.
- (c) All agreements and documents related to the Order must include the (SAP) Order number assigned by the Ordering Party. This number should be specified, in particular, in all correspondence, on the delivery notice, invoice, in the delivery receipt (WZ), in a document confirming the execution of the Order, etc.

### **2. DEFINITIONS**

- (a) "Order" shall mean a purchase order for delivery or purchase of goods, respectively.
- (b) "Technical Documentation" shall mean all documents required to execute works according to the Order, in particular drawings and specifications.
- (c) "Order Value" shall mean net remuneration agreed upon in the Order. The Order Value shall be equal to the total net lump sum remuneration, and if other remuneration elements are also included - to the sum of all elements of the net remuneration of the Contractor indicated in the Order.
- (d) "Contractor" shall mean the contracting party of the Ordering Party (Supplier, Service Provider, etc.).

### **3. THE CONTRACTOR'S DECLARATIONS**

- (a) The Contractor declares that it is not undergoing bankruptcy or liquidation, no compensation or restructuring proceedings have been initiated against the Contractor and there are no grounds for an application for a bankruptcy declaration against it, for opening a liquidation or restructuring proceedings, its affairs are not placed under receivership or administration, its business activities have not been suspended and no proceedings are pending against the Contractor related to the aforementioned legal titles.
- (b) The Contractor declares that it is not in arrears with payment of public and legal dues, including tax payments, social insurance fees or premiums or has obtained the lawful permission for exemption, deference or instalment of overdue payments and has no overdue liabilities to its suppliers, employees and subcontractors.

- (c) The Contractor declares that neither the Contractor nor its management have been convicted for any offenses related to their business, professional activity or fiscal offences or making false statements, or for fraud relating to their qualifications in order to conclude an Order for a delivery, within the last five years preceding the effective date of Order and that no decision prohibiting business activity, competing for an order or holding managerial positions has been issued against them.
- (d) The Contractor declares that both the Contractor and its employees and subcontractors have the knowledge, skills, potential and all authorizations required by law necessary for proper execution of the Order.
- (e) The Contractor declares that the documentation submitted as part of the Order execution is free from legal defects, and shall be obliged to hold material and legal responsibility for consequences of violation of rights of third parties related to the delivered documentation.
- (f) The Contractor declares that it is familiar with the purpose of execution of the subject of the Order. The Contractor is obliged to contact PTR in order to obtain relevant agreements, accepted solutions with regard to the adopted purpose of the Order being executed. PTR undertakes to cooperate with the Contractor to the extent necessary for proper performance of the Order. In the event of doubt, the obligation of specific cooperation shall be deemed to be incumbent upon PTR to the extent that the Contractor has requested it in a written notice in which the Contractor has specified the reasonable object of the required cooperation and set a deadline by which it expects the cooperation to be fulfilled.

#### **4. SUBCONTRACTING**

- (a) If the Contractor intends to subcontract the execution of the entire Order or a part thereof to third parties, such subcontracting requires a prior written approval of PTR under the pain of nullity. The same applies respectively to changes of subcontractors during the execution of the Order and ordering further subcontracting.
- (b) The Contractor guarantees that its subcontractors shall fully comply with the provisions of the Order applicable to the part of Order executed by them. The Contractor shall bear full responsibility for acts or omissions of the first and further subcontractors and shall be liable for such acts or omissions as if they were its own.
- (c) The Contractor shall bear full responsibility for damages caused by defects in materials delivered by its suppliers and subcontractors for the performance of the Order.

#### **5. ORDER EXECUTION**

- (a) Unless the Parties agreed otherwise in the Order, the Order shall be executed according to DDP conditions – PTR premises in Gdańsk (designated warehouse, storage yard or other location), pursuant to INCOTERMS 2020.
- (b) The Order should be executed as a single operation, unless the Order indicates otherwise. Execution of the Order in parts after the acceptance date of the Order requires an explicit, prior approval of PTR.
- (c) If the subject of the Order is divided into lots, unless otherwise stipulated in the Order, the delivery date shall be the date of physical delivery of the last lot of the subject of the Order to PTR at the location specified in the Order.
- (d) The Contractor shall be obliged to pack the goods in a manner suitable for the means of transportation used and for the loading and unloading equipment, unless specified otherwise in the Order. The packaging shall be legibly and permanently marked with the name and address of PTR and the Order number assigned by PTR, as well as symbols indicating the handling of the shipment in accordance with shipping and transportation standards. Each item inside the package should be

marked in a manner that ensures full traceability. If the goods have been packed in more than one package, the Contractor shall attach a detailed specification to each package, and a collective specification to the packing list.

- (e) Labelling of electrical and electronic equipment and, if justified by the size or function of the equipment, the packaging of such goods, should conform to Waste Electrical and Electronic Equipment Regulations.
- (f) In the case of atypical, hazardous, oversized, etc. goods, the Parties shall agree upon detailed conditions regarding packaging, labelling, delivery confirmation and acceptance in each and every case.
- (g) The following documents should be delivered together with the goods (regardless of documents used in settlements between the parties, sent by post by the Contractor): invoice or a delivery receipt (WZ) and depending on the circumstances, other documents as required by law effective in Poland and in the European Union or specified in the Order (e.g. technical documentation, quality control certificates, material certificates, EX certificates, material attestations, certificates of analyses, tests and approvals, product certificates and quality certificates, valid product characteristics sheets, residence certificate, etc.).
- (h) The Contractor shall be obliged to keep copies of issued approvals for equipment/appliances used for a period of 2 years, and decommissioned equipment/appliances until the end of the year in which the decommissioning occurs. During the period indicated above, the Contractor shall be obliged to make attestations available whenever requested by PTR.
- (i) The Order shall be considered as executed when PTR accepts the goods without reservations, including a full set of documents specified in letter (g) above and the document confirming proper execution of the Order has been signed.
- (j) Unless the Parties agree otherwise, if the Order is executed in lots, acceptance of a given delivery lot is not considered as partial expiry of an obligation. Once the Contractor executes the entire Order, the Ordering Party shall issue a document confirming execution of the Order in its entirety.
- (k) Following acceptance activities, PTR shall approve the executed Order or shall provide the Contractor with its comments or objections. If PTR makes comments or objections, Contractor shall have seven days to respond to PTR's comments and objections, and to make a new delivery, if any. Refusal of acceptance due to material defects in the goods shall be tantamount to non-performance of the Order; PTR shall accept the goods despite their immaterial defects, giving the Contractor a deadline for their rectification.
- (l) As agreed by the Parties in letter (j) above, the relevant document confirming Order execution or a document confirming partial Order execution without objections of PTR, signed by both parties, shall serve as a confirmation of proper execution of Order or proper partial execution of Order. The date on which PTR signs the document confirming proper execution of Order without objections shall be considered as the date on which the Contractor has executed the Order or the given lot of the Order.
- (m) PTR shall be entitled to return to the Contractor, at the expense and risk of the Contractor, any Order delivered unannounced and any Order delivered before or after the delivery deadline indicated on the notice, or to charge the Contractor with applicable storage costs. The Contractor shall bear the risk of damage to or loss of the Order item.
- (n) Any deviations from the agreed terms of the Order, including lack of relevant documents, may be grounds for refusal to accept the goods or their return at the Contractor's expense and risk, and the Order shall be deemed as not executed.
- (o) The Contractor shall be liable for damages resulting from any delay, loss or damages caused by incorrect labelling, packaging or identification of the subject of the Order.
- (p) If the scope of the Order is extended, the Contractor shall deliver additional or replacement goods subject to the terms and conditions applicable to execution of the specific order (unit prices,

discount rates, etc.).

## **6. ORDER COMPLETION**

- (a) The Order completion deadline indicated in the Order, and in the case of partial Order completion - deadlines resulting from the schedule, are final and indicate the delivery date for goods to the designated location, in accordance with the conditions specified in the Order and in these T&C.
- (b) The Contractor shall be obliged to inform PTR immediately about occurrence or potential occurrence of circumstances which may result in a situation, in which the agreed delivery deadline for the Order cannot be achieved by the Contractor and to indicate a foreseeable delay period and the reasons for the delay. If the provided information indicates that the Order may not be completed on time, PTR shall be entitled to cancel the Order with consequences resulting from sections 8-11 of T&C. PTR shall be entitled to exercise its right to cancel as specified in the preceding sentence within 10 working days from when it becomes aware about the anticipated delay from the information received from the Contractor or from any other source.
- (c) The Parties agree to change the Order completion deadline in the event of a justified need of PTR, which could not have been foreseen, or due to the need to temporarily suspend the execution of the Order in stages because of the circumstances on the part of PTR. If the Order completion deadline is changed due to the reasons specified in the preceding sentence, PTR shall inform the Contractor about the deadline change, which shall be binding for the Contractor without changes to the other conditions of the Order.
- (d) The Order completion deadline indicated in the Order shall be extended by the number of downtime days. "Downtime" shall be understood by the Parties as the inability to execute the Order for which the Contractor is not responsible for, including Force Majeure.
- (e) A change of the completion deadline indicated in the Order, at the request of the Contractor, requires an addendum to the Order, under the pain of nullity, made in writing or in an electronic form, bearing a secure electronic signature verified by a valid, qualified certificate.
- (f) If lack of Order completion within the agreed deadline may result in damage to PTR, PTR shall have the right to entrust Order execution to a third party, at the risk and expense of the Contractor, without the need to obtain a prior approval of a common law court.

## **7. REMUNERATION, PAYMENT TERMS**

- (a) Unless the Order provides otherwise, the Parties shall settle receivables according to the rules mentioned below.
- (b) Prices indicated in the Order are fixed net prices. The net price shall be increased by the value added tax (VAT) at a rate applicable on the day the tax obligation arises.
- (c) Remuneration shall be paid once PTR receives the correct, duly and timely issued invoice, in accordance with the provisions of the Act of 11<sup>th</sup> March 2004 on value added tax (Journal of Laws 2004, no. 54 item 535, as amended) (hereinafter "VAT Act") and of implementing (secondary) regulations.
- (d) The invoice cannot be issued earlier than after approval of the correct document confirming partial or final Order execution without objections. PTR shall have the right not to accept an invoice issued with an earlier date for settlement purposes. The payment period for an invoice issued with an earlier date shall commence on the day on which the appropriate document confirming Order execution is approved. In case of discrepancies between the document confirming final execution of the Order, the document confirming partial execution of the Order and the invoice, PTR shall inform the Contractor about them in writing or by electronic mail. The Contractor shall be obliged to provide explanations and issue a corrective invoice, if necessary, not later than within 7 working days after the day when the written information of discrepancies is received. The explanations

should be provided in writing or sent via an e-mail.

- (e) Payments to the Contractor with tax residency in the territory of the Republic of Poland shall be made via the Ordering Party's payment account by means of a bank transfer using the split payment mechanism within 30 days from the date of receipt by the Ordering Party of an invoice with stipulated VAT, subject to other provisions of the Order, to the Contractor's bank account number indicated in the Order (*the Contractor's bank account number shall be provided in the Order*).
- (f) Due to the split payment mechanism, the VAT resulting from the received invoice will be paid only in Polish zloty to the bank account maintained in accordance with the Polish banking law. The Contractor undertakes to specify such a bank account number on each invoice.
- (g) The Contractor, which is a Polish tax resident, declares that the bank account number mentioned above is included in a list indicated in art. 96 b of the VAT Act and is valid. In the event of a change in the indicated bank account number to which the payment is to be made, the Contractor shall immediately notify this fact in writing (otherwise being null and void) signed in accordance with the Contractor's representation rules. A change of the bank account number does not require an addendum to the Order. If the bank account to which payment is to be made is not included in the list referred to in art. 96b of the VAT Act, the Ordering Party shall have the right to withhold payment until the date on which the bank account designated for payment appears on that list, and the period of withholding payment shall not be deemed a delay or default in payment.
  - i. The date of payment shall be the date on which the Ordering Party's account is debited.
- (h) Unless the Parties agree otherwise in the Order, the invoice may be delivered to the Ordering Party's registered office or sent as a PDF file to the following electronic e-mail addresses:
  - i. [faktura.petrobaltic@orlen.pl](mailto:faktura.petrobaltic@orlen.pl) (if ORLEN Petrobaltic S.A. is the Ordering Party)
  - ii. [faktura.spvbaltic@orlen.pl](mailto:faktura.spvbaltic@orlen.pl) (if SPV Baltic Sp. z o.o. is the Ordering Party)
  - iii. [faktura.spvpetro@orlen.pl](mailto:faktura.spvpetro@orlen.pl) (if SPV Petro Sp. z o.o. is the Ordering Party)

Sending an invoice to an address other than the one indicated for sending invoices in this acceptance shall under no circumstances constitute delivery of an invoice in electronic form.

- (i) Pursuant to art. 106n of the VAT Act, PTR hereby grants the Contractor permission to send e-invoices issued by the Contractor in accordance with applicable law. The Contractor undertakes to send e-invoice, e-invoice correction, e-invoice duplicates electronically as PDF files. The Contractor (invoice issuer) shall ensure the authenticity of the origin and integrity of the invoice content. The Contractor shall indicate in the Order an e-mail address from which invoices will be sent.
- (j) KSeF CLAUSES (applicable to Contractors with tax residency in the Republic of Poland):
  1. The following provisions shall apply from the date on which the Contractor is required to issue and make available to PTR structured electronic invoices using the National e-Invoice System (hereinafter: KSeF) pursuant to the provisions of the VAT Act and from that date such provisions shall prevail in the event of any discrepancies with other provisions of this Order.
  2. The Contractor shall issue and make available to PTR an invoice using KSeF, unless there are cases referred to in the VAT Act that prevent such action or entitle the Contractor to take other action – in which case the invoice shall be issued and made available to PTR in accordance with the rules set out in the VAT Act and the paragraphs indicated below.
  3. Payment of the remuneration due to the Contractor shall be made on the basis of an invoice issued in accordance with the rules set forth in letter (j) item 2 above, to the Contractor's bank account (*the bank account number shall be provided in the Order*), within 30 days from the date of receipt of the invoice by PTR.
  4. The date of issuance of a structured electronic invoice shall be the date on which the Contractor sends the invoice to KSeF, and in the case of an invoice referred to in Article 106 nda paragraph 1 or paragraph 16 of the VAT Act or invoices issued during a failure or unavailability of KSeF – the date of issuance indicated by the Contractor on that invoice.

5. The date of effective delivery of the invoice to PTR shall be the date of its receipt within the meaning of the VAT Act; in the case of a structured electronic invoice, this shall be the date on which an individual identification number in KSeF is assigned to it.
6. If the VAT Act allows PTR to be provided with an invoice in a manner other than through KSeF, such invoice may be delivered to PTR at one of the following addresses:
  - a) ul. Stary Dwór 9, 80-758 Gdańsk (in such a case, the date of effective delivery of the invoice shall be the date of delivery to PTR of a letter containing the above-mentioned invoice, marked with the appropriate codes in accordance with the VAT Act (provided always that if such a letter is not collected, the invoice shall be deemed to have been effectively delivered 14 days after the first notification of an attempt to deliver such a letter) or the date on which a KSeF identification number is assigned to such invoice, whichever occurs first);
  - b) e-mail:  
[faktura.petrobaltic@orlen.pl](mailto:faktura.petrobaltic@orlen.pl) (if ORLEN Petrobaltic S.A. is the Ordering Party)  
[faktura.spvbaltic@orlen.pl](mailto:faktura.spvbaltic@orlen.pl) (if SPV Baltic Sp. z o.o. is the Ordering Party)  
[faktura.spvpetro@orlen.pl](mailto:faktura.spvpetro@orlen.pl) (if SPV Petro Sp. z o.o. is the Ordering Party)  

In such a case, the date of effective delivery of the invoice shall be the date on which the Contractor sends to PTR an e-mail containing the above-mentioned invoice, e.g. in pdf format, marked with the appropriate codes in accordance with the VAT Act, or the date on which a KSeF identification number is assigned to such invoice, whichever occurs first).
7. An invoice shall be deemed to have been issued correctly if it is issued in accordance with the rules for issuing invoices specified in the VAT Act.
8. The rules referred to above shall apply accordingly to structured electronic attachments.
- (k) PTR shall be entitled to deduct from the remuneration due to the Contractor, any liability of Contractor to PTR, including contractual penalties, even if PTR's claim was not yet due.
- (l) If the remuneration is specified in a foreign currency, the remuneration shall be payable in PLN, unless the Order provides otherwise. The remuneration due for payment shall be converted into PLN (Polish zloty) according to the average exchange of a foreign currency announced by the National Bank of Poland (NBP) on the last working day preceding the invoice issuance date. The remuneration in PLN, the value of VAT and the exchange rate will be indicated on the invoice.
- (m) Orders containing electric or electronic equipment shall be settled and accepted from a Contractor who placed them on the market in EEA countries under the condition that the registration number from the register of waste electrical and electronic equipment recovery operators and organisations assigned by the Chief Inspector of Environmental Protection is indicated on the invoice.
- (n) The Contractor undertakes to compensate PTR for negative financial consequences, resulting from breaches of tax regulations, in particular related to PTR's loss of the right to deduct VAT, arising as a result of breaches of the aforementioned conditions or related to the occurrence of circumstances referred to in Article 88(3a) or Article 96(9) and (9a) of the VAT Act, as a result of liability of the Ordering Party referred to in art. 117ba of the Act of 29<sup>th</sup> August 1997 - Tax Ordinance, and due to the lack of possibility to include the expense in tax costs or the necessity to reduce tax deductible costs or to increase the income in accordance with the rules and regulations specified in art. 15d of the Act of 15<sup>th</sup> February 1992 on Corporate Income Tax.
- (o) The Contractor declares that at the time of conclusion of the Order, the subject of the sale are / are not\* (*\*choose the relevant option*) goods listed in Appendix no. 15 to the VAT Act. In case of sale of goods listed in Appendix no. 15 to the VAT Act, documented with an invoice which gross value exceeds PLN 15,000.00, the Contractor shall mark such invoices with the wording "*split payment mechanism*".

- (p) The Contractor, being an active VAT taxpayer within the territory of Poland, declares that it is a registered, active VAT taxpayer and that it is not a small taxpayer using the cashier method within the meaning of the VAT Act, and in event of any changes in this respect, the Contractor shall be obliged to immediately notify PTR thereof, otherwise it shall bear all negative financial consequences related thereto.

## **8. QUALITY WARRANTY AND GUARANTEE**

- (a) The Contractor shall deliver goods that are new, unused free from physical and legal defects and conform to technical requirements specified in the Order. Unless otherwise agreed by the Parties, the Contractor shall, during the warranty or guarantee period, rectify defects and faults immediately, but no later than within a maximum period of 14 days from the date of complaint. After the expiration of this period, PTR may undertake its own remedial actions at the Contractor's expense. PTR shall have the right to immediately rectify defects at the Contractor's expense, without loss of quality warranty in the case of equipment failures deemed critical or important.
- (b) The Contractor is obliged to replace the defective goods with new ones, if a subsequent defect in the goods is revealed or if the defects and faults exclude the possibility of bringing the goods up to the quality requirements specified in the Order.
- (c) PTR may require the Contractor to provide security for the proper removal of defects and faults in the form of a bank or insurance guarantee or deposit. The choice of the security is at the discretion of the Ordering Party. The Contractor may provide security in another form, upon prior approval of the Ordering Party. The remaining scope of the Contractor's liability under the warranty and guarantee shall be governed by generally applicable legal regulations.
- (d) Unless otherwise specified in the Order, the Contractor grants PTR a warranty for the subject of the Order, for a period of 24 months from the date of execution of the entire Order as confirmed in a document attesting to Order execution.

## **9. LIABILITY**

- (a) Except as indicated in the Order or these T&C, PTR shall not be liable for damages suffered by the Contractor, its employees or persons engaged by the Contractor to execute the Order, related to or resulting from Order execution, regardless of the legal relationship between them and the Contractor, subcontractors or other third parties the Contractor engages during the Order execution (including environmental, property and personal damage), regardless of whether such damages result from non-performance or improper performance of the Order by PTR or from wrongful acts, or caused by Force Majeure, actions or omissions of third parties, unless such damages are caused by willful misconduct or gross negligence of PTR. Whenever this paragraph refers to liability for damages, it is also understood as an obligation to compensate for damages and to pay the annuities referred to in art. 446 of the Polish Civil Code.
- (b) Within the scope indicated in letter (a) above, the Contractor shall be obliged to use all possible legal and actual measures in order to protect PTR, as well as to protect it against claims, in particular to satisfy claims against PTR, indemnify it and to rectify all damages and to reimburse expenses (including remuneration and costs related to legal assistance) incurred by PTR in preparing for legal defence and while defending against such claims, as well as to reimburse the amount of compensation or expenses of PTR, related to compensation for damages or annuities referred to in art. 446 of the Polish Civil Code. The Contractor's obligation specified in this section does not apply only if, PTR's liability results from its willful misconduct or gross negligence. At PTR's request, the Contractor shall, within its abilities - at PTR's discretion: join an ongoing legal proceeding or substitute PTR and exempt it from participation in such a proceeding.
- (c) If PTR has to settle a dispute related to the Order with any third party, the Contractor undertakes, at PTR's request, to provide PTR with non-financial support in and out of court proceedings, and if necessary, at the discretion of the Contractor, join the proceeding.

- (d) In case of improper performance of the subject matter of the Order, including obtaining incorrect parameters (acceptance or concealment thereof), the Contractor shall be liable for damages caused by the use of equipment with physical or legal defects.
- (e) The Contractor shall be liable for damages resulting from any delay, loss or damages caused by improper marking, packaging or identification of the shipment.
- (f) The Contractor shall indemnify and hold PTR harmless from any liability arising from any third party claims made under patent, copyright, licence, trademarks, industrial design or utility model, in relation to goods, parts and materials supplied.

## 10. CONTRACTUAL PENALTIES

- (a) In addition to cases indicated in the Order or in these T&C, PTR shall be entitled to demand payment of a contractual penalty from the Contractor, in case of:
  - i. delays in Order execution, in the amount of:
    - a. 0.5% of the Order Value, or
    - b. 0.5% of the net value of the given lot of the Order, if the Parties determined the value of individual lots,for each and every commenced day of the delay. In case of a delay longer than 2 weeks, unless a different deadline has been agreed upon in the Order, PTR shall have the right to cancel the Order execution due to reasons the Contractor is responsible for and, in addition to contractual penalties, to claim compensation for damage, in particular for costs incurred for replacement execution of the Order.
  - ii. delay in removal of defects identified at the acceptance of the subject matter of the Order or during the warranty or guarantee period - in the amount of 0.5% of the Order Value for each day of the delay, calculated from the deadline indicated by the Ordering Party for removal of defects
  - iii. Order termination by any of the Parties due to reasons the Contractor is responsible for – in the amount of 20% of the Order Value.
- (b) Contractual penalties shall be due within 7 days from receipt of demand for payment. PTR shall have the right to deduct the contractual penalties from due amounts of the Contractor resulting from the Order or from other due amounts of the Contractor.
- (c) The maximum amount of a contractual penalty imposed in relation to untimely execution of the Order shall not exceed:
  - i. 50% of the Order Value – if the value is lower than 100,000.00 PLN (in words: one hundred thousand 00/100 Polish zloty), and
  - ii. 30% of the Order Value – if the value is at least 100,000.00 PLN (in words: one hundred thousand 00/100 Polish zloty).
- (d) If the contractual penalties stipulated in the Order or in these T&C do not cover the entire damage suffered by PTR, PTR shall be entitled to claim additional compensation according to general rules.

## 11. ORDER CANCELLATION AND TERMINATION

- (a) The Contractor's breach of any of the terms and conditions of the Order or these T&C may constitute grounds for PTR to cancel the Order due to the Contractor's fault with immediate effect or with notice of termination without providing additional time to remedy the breach. PTR's cancellation of the Order may, at its discretion, concern the entire Order or any part thereof, in which case, the cancellation will apply only to that part.
- (b) PTR can cancel the Order due to the Contractor's fault, with immediate effect, without granting additional time to remedy the breaches, in the event that the Contractor is at the risk of insolvency or if a petition for bankruptcy or composition proceedings has been filed against the Contractor or

- if the Contractor goes into liquidation or if the Contractor has lost authorisations necessary to execute the Order.
- (c) Notwithstanding the rights described in letters (a) and (b) above, PTR shall be entitled to cancel the Order at any time, with immediate effect or with an indication of the date of cancellation, as to any part that has not yet been performed.
  - (d) PTR's right to cancel referred to in letters (a) – (c) above may be exercised no later than three months after the date scheduled for completion the Order.
  - (e) PTR reserves the right to cancel the Order for reasons due to the fault of the Contractor, with immediate effect and without setting an additional time limit for remedying breaches, in the event of discovery of occurrence of corruption in the conclusion or execution of the Order in question. The right to cancel referred to in this section may be exercised within 12 months after PTR becomes aware of the existence of the aforementioned grounds for the cancellation.
  - (f) In case of intra-Community supply of electrical and electronic equipment subject to Directive 2012/19/EC (Waste of electrical and electronic equipment Directive - WEEE), PTR may cancel an Order with immediate effect without indicating additional time limit to rectify violations, if as a result of inspection or actions of administrative authorities, it is determined that the Contractor improperly implements the obligations of introducing equipment under the provisions of the Act of 11<sup>th</sup> September 2015 on waste electrical and electronic equipment (Journal of Laws of 2015, item 1688 as amended).
  - (g) If PTR cancels the Order with no fault on the side of the Contractor, PTR shall reimburse the Contractor the costs justified and confirmed by appropriate documents, incurred by the Contractor directly as a result of the cancellation of the Order.
  - (h) Termination of the Order shall not affect PTR's ability to claim the stipulated contractual penalties and damages.
  - (i) Any deviations from the agreed terms and conditions, as well as lack of relevant documents, may constitute grounds for refusal to accept or return of the items being the subject matter of the Order at the Contractor's expense, and the Order shall be deemed as not executed.
  - (j) The above provisions do not affect PTR's rights under generally applicable law.

## **12. FORCE MAJEURE**

- (a) Neither Party shall be liable for untimely or improper performance of its obligations if the reason for the untimely or improper performance of obligations is caused by force majeure. By force majeure the Parties understand extraordinary events, independent of the Parties' will, which could not have been foreseen at the time of concluding the Order and the occurrence of which could not have been prevented by economically justified means, i.e. in particular: flood, fire, hurricane, earthquake, state of epidemic, state of epidemiological risk, state of natural disaster, state of emergency, downtime caused by the introduction of restrictions or measures taken in connection with or for the purpose of counteracting phenomena recognised by the World Health Organisation or government authorities as a pandemic or epidemic (including those relating to COVID-19, SARS-CoV-2 virus or its mutation). Force majeure shall not include downtime caused by disputes between the Contractor and any individual, group or organisation, legal entity or other organisational unit, e.g. strikes, demonstrations etc.
- (b) The affected Party shall immediately notify the other Party of the occurrence, expected duration, proposed course of action and cessation of force majeure.
- (c) The Parties shall agree on new terms for the performance of the Order, including in particular an appropriate postponement of the completion date, immediately after the cessation of force majeure.
- (d) If force majeure or its effects last longer than 60 days, the Parties shall have the right to terminate the Order by giving 2 weeks' notice. A declaration on termination of the Order by notice shall be

made in writing or in an electronic form, bearing a secure electronic signature verified by a valid, qualified certificate, otherwise being null and void.. Neither Party shall be entitled to claim any compensation from the other Party for damage caused by force majeure.

### **13. ENVIRONMENTAL PROTECTION**

The Contractor declares that it complies with applicable laws on broadly-defined environmental protection, in particular with regard to obtaining necessary permits, providing notifications and submitting information, as well as respecting restrictions on the use of the environment, including in particular those resulting from appropriate waste management. In addition, the Contractor declares that it carries out its activities in a sustainable manner and takes measures to reduce the negative impact of its activities on the environment.

### **14. SAFETY REGULATIONS**

During the execution of the Order, the Contractor, in addition to the generally applicable safety regulations, is obliged to familiarize itself with and apply the current PTR regulations in effect at its premises, including in particular the "Safety" document, available at:

<https://petrobaltic.orken.pl/en/About-us/our-standards/documents-and-certificates>

### **15. CONFIDENTIALITY**

- (a) The Parties are obliged, both during the term of the Order and after its completion, to keep confidential the contents of the Order and all technical, technological, economic, financial, commercial, legal, organisational and any other information concerning PTR, ORLEN Petrobaltic S.A. Capital Group or its contractors, which has not been disclosed to the public, but was obtained under or in connection with the performance of the Order, regardless of the form of disclosure and the source of such information (hereinafter referred to as "Confidential Information"). Disclosure of the Confidential Information is possible only after obtaining prior consent of the other Party, issued under the pain of nullity in writing or in an electronic form, bearing a secure electronic signature verified by a valid, qualified certificate, unless the obligation to disclose Confidential Information arises under applicable laws. The receiving Party shall be liable for compliance with the confidentiality rules by the persons to whom Confidential Information has been disclosed as for its own act and omission.
- (b) Such information may be disclosed only to those employees of the Contractor, who must obtain access to it in order to fulfil the obligations under the Order and provided that such persons are required to maintain confidentiality to the extent specified in the Order. The Contractor shall be liable for any breach of confidentiality by such persons.
- (c) In the event of violation of the provisions referred to in letters (a) and (b) above, the Contractor undertakes to pay a contractual penalty in the amount of PLN 50,000.00 (say: fifty thousand 00/100 Polish zloty) for each violation. Notwithstanding the foregoing, in the event of damage exceeding the amount of the contractual penalty, PTR reserves the right to claim compensation in the full amount under general terms and conditions.

### **16. INSPECTIONS AT THE CONTRACTOR'S PREMISES**

- (a) Taking into account the quality of performance of the Order, safety of work, environmental protection and corporate social responsibility standards, PTR reserves the right to conduct audits at the Contractor's premises within the scope constituting the Order's object. The Contractor shall take into account any comments or objections raised by PTR as a result of the inspections, provided that they do not lead to a fundamental change of the subject matter of the Order.
- (b) PTR holds an Integrated Management System certificate which covers requirements of ISO 9001, ISO 14001 and ISO 45001 standards. Therefore, PTR reserves the right to conduct audits at the

Contractor's premises regarding compliance with requirements of the aforementioned standards in the area related to the performance of the Order.

- (c) The aforementioned activities are aimed at assessing compliance with requirements set forth in the contract documents and other documents submitted for use, as well as relevant laws, norms and standards applicable to the performance of the Order.

## **17. REFERENCES AND ADVERTISING**

The Contractor shall not be entitled, without prior written consent of PTR, to use the materials and information on the cooperation, in particular for reference or advertising purposes. The Contractor shall not have the right to use the logo, trademark or other designation of the Ordering Party, unless the Ordering Party has authorized it to do so.

## **18. RULES AND STANDARDS OF CONDUCT**

- (a) The Contractor is obliged to comply with the rules and standards of conduct currently applicable at PTR's premises, in particular those concerning occupational safety and fire prevention, made available or provided by a person authorised by PTR to the Contractor or to a contact person authorised by the Contractor.
- (b) The rules and standards of conduct applicable at PTR's premises shall be made available to the Contractor via PTR's contact person indicated in the Order.
- (c) The Parties agree that all notifications and correspondence concerning rules and standards applicable at PTR's premises sent to the e-mail address indicated in the Order shall be deemed as delivered, and the Contractor shall not be entitled to claim lack of knowledge of the content of current rules and standards of conduct.
- (d) Changes to the documents concerning rules and standards applicable at PTR's premises shall become effective on the date of transmittal according to the rules described above. The Contractor shall ensure compliance with the rules and standards by the persons performing work on its behalf.

## **19. CODE OF CONDUCT, CODE OF ETHICS, ANTI-CORRUPTION AND SANCTIONS CLAUSES**

- (a) The Ordering Party, as a company of the ORLEN Capital Group, conducts its business with a sense of responsibility for the consequences of its actions and applies uniform standards in evaluating the ethical conduct of employees and third parties, respect for human rights, observance of labor rights and respect for the environment.

The Ordering Party, as a company of the ORLEN Capital Group, is committed to respecting human rights throughout the entire value chain presented in its business activities. In the spirit of social responsibility for the whole of collective life and out of concern for the common good, the Ordering Party, as a company of the ORLEN Capital Group, undertakes actions related to ensuring compliance with laws and regulations in its operations, including international principles taking into account the concept of Corporate Social Responsibility (CSR). The Ordering Party undertakes activities related to the formation of proper economic and social relations.

The Ordering Party as a company of ORLEN Capital Group in its activities strives to create a work environment based on mutual respect and tolerance. The Ordering Party ensures protection of personal data and discretion to all persons who decide to report suspected violations of the ORLEN Capital Group principles expressed in the "ORLEN Capital Group Code of Ethics" or other regulations related to the concept of Corporate Social Responsibility implemented and applied by the Capital Group companies.

"ORLEN Capital Group Code of Ethics" is available at:

<https://petrobaltic.orlen.pl/en/About-us/our-standards/code-of-ethics>

(b) The Contractor declares that it has familiarized itself with the below mentioned documents, has their copies and undertakes to apply and comply with them in cooperation with the Ordering Party. Furthermore, the Contractor shall familiarize its subcontractors and Contractor's personnel with these documents:

i. "Code of Conduct for ORLEN CG Suppliers" - available at:

[Code of Conduct for Suppliers | ORLEN](#).

ii. "Anti-Corruption Clause" - available at:

<https://petrobaltic.orlden.pl/en/About-us/our-standards/documents-and-certificates>

iii. "Sanctions Clauses" - available at:

<https://petrobaltic.orlden.pl/en/About-us/our-standards/documents-and-certificates>

**20. OBLIGATIONS UNDER REACH REGULATION (Regulation 1907/2006/EC and 878/2020/EC) (if applicable)**

- (a) The Contractor declares that the substance/mixture components supplied by it have been registered in accordance with the REACH Regulation - if registration was required for them.
- (b) The Contractor declares that the substance/mixture components supplied by it are not subject to licensing and use restrictions.
- (c) The Contractor shall provide PTR with a current safety data sheet in Polish.
- (d) If a safety data sheet is not required in accordance with Article 31 of the REACH Regulation, the Contractor is obliged to provide PTR with information prepared in accordance with Article 32 of the REACH Regulation.

**21. OBLIGATIONS UNDER CLP REGULATIONS as amended (Reg. 1272/2008/EC) and Delegated Regulations (Reg. 2020/1677/EC)**

- (a) In the case of a hazardous substance/mixture, the Contractor shall provide it in a suitable package with an appropriate label (if applicable) in accordance with the guidelines of the CLP Regulation (Reg. 1272/2008/EC), and the label shall be consistent with the submitted safety data sheet.
- (b) The Contractor declares that it has made a PCN notification of the supplied hazardous mixture(s) and provided the generated UFI identifier associated with the notification made to the ECHA Poison Center and:
  - i. The PCN notification includes Poland as the country of application,
  - ii. The Contractor agrees to provide the UFI identifier through an appropriate notation on the label (if applicable) for each delivery or in the safety data sheet (when the label is not applicable).
- (c) If a transition period is used for the notification of mixtures to the ECHA Poison Center, the Contractor shall inform PTR in writing. At the end of the transition period, the Contractor shall promptly provide the PTR with information confirming the PCN notification along with the UFI Identifier.

**22. REQUIREMENTS FOR BIOBIOCIDENTAL PRODUCTS RESULTING FROM REGULATION 528/2012/EC and OJ. 2015 item 1926 as amended (if applicable)**

- (a) The Contractor declares that it holds a valid authorization to market the product in 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 and the product is included in the Biocidal Products List.

- (b) The packaging of the biocidal product should comply with the guidelines of the CLP Regulation (Regulation 1272/2008/EC).
- (c) The labelling should be consistent with the safety data sheet provided and extended and in accordance with the dedicated legislation on biocidal products.

### **23. INSURANCE**

- (a) The following insurance requirements shall apply, provided that no other insurance requirements are included in the Order.
- (b) In the case of Orders where the Contractor's employee(s) will be performing work (e.g., unloading, handling, unpacking, repacking or testing of delivered goods, etc.) at the Ordering Party's land base, the Contractor agrees to take out and maintain the following insurance during the term of the Order:
  - i. Third party liability insurance in connection with the conducted business activity and employer's liability insurance with a limit of not less than PLN 1 million (one million) for one and all events during the insurance period.
- (c) The Contractor shall provide the Ordering Party with evidence of insurance coverage in the form of a photocopy of a certificate or note of coverage certified as true copy prior to commencement of the Order.
- (d) At any request from the Ordering Party, the Contractor shall provide evidence of compliance with the terms and conditions of the insurance policies/contracts throughout the term of the Order, including evidence of payment of premiums (statement from the insurer that the premium has been paid or that the premium is not in arrears). The Contractor shall also provide an up-to-date version, certificate or note of coverage in the event of any change occurring during the term of the Order. In the event that the premium is payable in instalments, the Contractor shall be obligated to provide confirmation of payment of each instalment.
- (e) The Contractor shall bear the costs of any deductibles, exclusions, exceptions or limitations applicable to the policies concluded to the extent in which they relate to risks and liabilities for which Contractor is liable under the terms of the Order.
- (f) The Contractor's failure to comply with any of the insurance requirements set out above shall constitute a material breach of the terms of the Order.

### **24. COPYRIGHTS**

- (a) If, as part of the Order's execution, the Contractor creates a work covered by copyright laws (hereinafter referred to as "Work"), the Contractor shall, as part of the remuneration specified in the Order, transfer to PTR upon creation of the Work all copyright and related rights in any Work delivered under the Order, together with the exclusive right to exercise and permit the exercise of dependent copyright.
- (b) The Contractor declares and warrants that it shall hold full economic copyright to the Works delivered under the Order. By Works, the Parties understand, in particular, technical documentation, final studies, reports, information, analyses, scenarios, opinions, evaluations constituting works within the meaning of applicable copyright laws, received by PTR on the basis of a document confirming partial or final completion of the Order, as well as in case of termination or cancellation of the Order, transferred to PTR by the date of termination or submission of notice of cancellation of the Order in accordance with a work progress report.
- (c) The Contractor declares and warrants that the Work shall not infringe on the copyrights and moral rights and any other rights of third parties and that its copyrights to the Work will not be restricted within the scope of the Order.

- (d) The Contractor shall be fully liable for damages resulting from ineffective or defective acquisition of rights to the Work from third parties or from acquisition of rights to the Work encumbered by rights of third parties, as well as from ineffective or defective transfer of rights to PTR. If any legal defects, encumbrances or claims of third parties become apparent after the date referred to in letter (a) above, the Contractor shall indemnify PTR against all related claims of third parties, compensate PTR for any damage caused to PTR due to such defects, encumbrances or claims, and furthermore, if requested by PTR, make a public statement to that effect.
- (e) Transfer of copyrights and related rights referred to in letters (a) and (b) above shall take place to the full extent permitted under the Act of 4<sup>th</sup> February 1994 on copyright and related rights in all fields of exploitation known on the date of conclusion of the Order, in particular:
  - i. recording by means of any technique, including but not limited to printing, on photographic material, on magnetic tape, on floppy disk, digitally;
  - ii. multiplication by any technique, including but not limited to printing on photographic material, on magnetic tape, on floppy disk, digitally;
  - iii. marketing;
  - iv. Introduction into computer memory and into a computer and/or multimedia network;
  - v. making the work available to the public in such a way that everyone can access it in a place and at a time of their own choice (e.g. on the Internet);
  - vi. making its content available to other entities;
  - vii. broadcasting via wire or wireless vision and/or audio via a terrestrial station;
  - viii. broadcasting via satellite;
  - ix. simultaneous and integral broadcast (rebroadcast) of the Work.
- (f) The transfer of rights referred to in letters (a) and (b) above is not limited territorially.
- (g) The Contractor authorises PTR to use the Work in its entirety as well as in any parts for the purposes of promotion or advertising (within the scope of the fields of exploitation referred to in letter (e) above for posters, photography, radio or television advertising and internet advertising).
- (h) PTR is entitled to use and dispose of fragments of the subject Work to the extent of the fields of exploitation specified in letter (e) above.
- (i) The Contractor authorizes PTR to exercise its moral rights on behalf of the author of the Work, and in particular to:
  - i. decide on the integrity of the content and form,
  - ii. decide on the control over the use of the Works.
- (j) Upon acceptance of the Work, the Contractor transfers to PTR, as part of the Contractor's remuneration referred to in the Order, the ownership of the copies (material media) on which the Work has been recorded.
- (k) PTR may distribute and publish materials or issue statements related to the Work without identifying in such materials and statements the authors of the Work.

## **25. PERSONAL DATA PROTECTION**

- (a) The Contractor declares that it processes personal data in accordance with Regulation 2016/679 of the European Parliament and of the Council of the European Union of 27 April 2016 on the protection of natural persons in relation to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (hereinafter: the GDPR) and generally applicable provisions of Polish law.

- (b) For the purpose of performing the Order, the Parties, as independent data controllers, shall share with each other the personal data of their representatives or agents indicated in the Order and other persons for the purpose of performing the Order, depending on the needs resulting from the provisions of the Order, including the following categories of data: identification data (e.g. first name and surname, Polish Citizen Identification Number [PESEL], Tax Identification Number [NIP], position), contact data (e.g. company e-mail address, company telephone number, place of performance of the work) and other data necessary for performance of the Order.
- (c) The Contractor undertakes to read the Ordering Party's Information Clause referred to in letter (e).
- (d) The Contractor undertakes to inform, at the latest within one month of the acquisition of the personal data or at the first communication with the data subject, the persons mentioned in letter (b) of the need to communicate their data for the purpose of the Order, and is obliged to fulfil, on behalf of the Contractor, the information obligation under Articles 12 – 14 of the GDPR, including informing them of the purpose and scope of the data transfer indicated in the Ordering Parts Information Clause referred to in letter (e) and of the source of acquisition of the personal data.
- (e) Information clauses of the Ordering Party:
  - i. ORLEN Petrobaltic S.A. information clause on the rules of personal data processing for representatives of business partners,
  - ii. ORLEN Petrobaltic S.A. information clause on the principles of personal data processing for employees, associates of business partner and employees and associates of business partner's subcontractors who are persons designated to perform the subject of the agreement concluded by ORLEN Petrobaltic S.A.

are available at: <https://petrobaltic.orien.pl/en/personal-data>

- (f) The Contractor, when performing the obligation referred to in letter (d), is obliged to indicate, as the Controller of the personal data, the relevant company belonging to ORLEN Petrobaltic S.A. Capital Group for which it performs the Order.
- (g) Each Party undertakes to secure the personal data by means of appropriate technical and organisational measures required by the applicable legal regulations on personal data protection, as well as to bear any and all liability for damage caused in connection with the processing of personal data.
- (h) If the activities performed on the basis of the Order by the other Party would exhaust the elements of entrusting the processing of personal data within the meaning of GDPR, the Controller of the personal data shall entrust the other Party to perform such processing on the basis of a separate agreement drawn up in accordance with the template in force in the ORLEN Group. The processing of personal data shall be processed exclusively for the purpose and to the extent necessary for the performance of the Order.

## **26. RULES OF THE PASS SYSTEM FOR EXTERNAL CONTRACTORS AT THE PTR PORT FACILITY**

In performing the Order, the Contractor (its subcontractors, Contractor's personnel) shall be obliged to familiarise itself with and apply the current PTR rules concerning the principles of operation of the pass system for movement of assets and movement of persons and motor vehicles within the port facility of ORLEN Petrobaltic S.A., available at:

<https://petrobaltic.orien.pl/en/About-us/our-standards/documents-and-certificates>

## **27. FINAL PROVISIONS**

- (a) Except as otherwise provided in the Order or these T&C, all changes to the contents of the Order must be made, under pain of nullity, in writing or in an electronic form, bearing a secure electronic

signature verified by a valid, qualified certificate.

- (b) The Parties are bound by Polish law, and the competent court for all disputes arising in connection with the Order is the court for the registered office of PTR.
- (c) This document is an annex to the Order and constitutes an integral part thereof. In case of any discrepancies or contradictions between the contents of a particular Order and these T&C, the contents of the Order shall prevail.
- (d) The Contractor shall not assign the rights or obligations set forth in the Order without PTR's prior consent, which shall be null and void unless made in writing, and in particular shall not, without such consent, assign claims for payment of its remuneration or enter into a factoring agreement with respect to its obligations under the Order. Any transfer of rights or obligations set forth in the Order without PTR's consent, as referred to in the previous sentence, shall be ineffective against PTR. PTR shall be entitled to transfer the rights and obligations under the Order to ORLEN Group companies, to which the Contractor hereby consents.

*Valid from 01.02.2026*