

**General Terms and Conditions of Sale of the Supplier of VPK Packaging Polska sp. z o.o.  
effective as of 27 September 2021, revised on 7 January 2026**

**§ 1. General Provisions.**

1. Whenever used herein, the following terms shall have the meaning defined below:
  - a. General Terms and Conditions of Sale of the Supplier (GTCSS) - this document, forming an integral part of all sale and supply contracts concluded between VPK and the Client, laying down the terms of conclusion of contracts of sale of goods and contracts of supply of goods offered by **VPK Packaging Polska spółka z ograniczoną odpowiedzialnością** with registered office in Września, address: ul. Objazdowa 6A, 62-300 Września, entered in the Register of Entrepreneurs of the of the National Court Register (KRS) under KRS number 0000486551, Regon (National Official Business Register): 302568563, NIP (Tax Identification Number): 7891752193, share capital: PLN 19,220,000 (paid up in full), holding the status of a large entrepreneur within the meaning of the Act on Counteracting Excessive Delays in Commercial Transactions.
  - b. Client - a legal person, organisational unit without legal personality but having legal capacity or a natural person - conducting a business activity within the meaning of Article 3 of the Entrepreneurs' Law of 6 March 2018;
  - c. Enquiry - preliminary order of the Client containing essential elements of the contract, i.e. specification of the quantity of Goods, their type, technical and logistic specifications, which data are required to present the Offer;
  - d. Offer - VPK's reply to the Enquiry, containing essential elements of the contract;
  - e. Order - Client's reply to the Offer;
  - f. Confirmation - Order confirmation by VPK, confirming conclusion of the contract between VPK and Client;
  - g. Goods - all products offered by VPK, as specified in VPK's offer.
2. These Terms and Conditions of Sale of the Supplier form an integral part of all contracts of sale or disposal of Goods concluded by VPK and the Client.
3. Upon receipt of the Client's Enquiry by VPK, VPK shall send an Offer to the Client. If VPK does not send the Offer, it is understood VPK refused to perform the Enquiry.
4. The Client shall send the Order to VPK within the time limit specified in the Offer. If the Client fails to send the Order within the time limit specified in the Offer, it is understood the contract is not concluded and the Offer expires.
5. The contract is concluded upon sending of the Confirmation by VPK to the Client. VPK shall notify the Client, by submittal of the Confirmation, of acceptance of the Client's Order within 2 business days from Order placement. If VPK does not send the Confirmation within the said time limit, the contract is concluded on the terms provided for in the Order.
6. The Client shall have no claims against VPK, including claims for damages, for rejection of Enquiries or Orders by VPK.
7. Upon Confirmation of the Client's Order by VPK, any changes in the Order made by the Client shall not be binding for VPK and shall not be performed by it unless VPK grants its consent in

writing or a document form, otherwise being null and void. After the Order Confirmation by VPK, the Client can request VPK to cancel the Order, and VPK may specify the conditions and costs of cancelling the Order.

8. Enquiries, Offers, Orders and Confirmations shall be submitted in writing or by electronic mail and shall contain a link to the website where the content of these GTCSS is published. Declarations of intent sent by postal mail shall be considered submitted at the end of the VPK's work day on the day of its receipt. Declarations of intent sent by e-mail shall be considered submitted at the time (day, hour and minute) of its sending, provided that the transmission is effective.
9. As at the day of preparation of these GTCSS, they are published on <https://vpkgroup.com/pl/terms-and-conditions>. GTCSS shall be binding for VPK and the Client unless VPK and the Client, separately, expressly and in writing, agree that these GTCSS do not apply to the given Order or contract in full or in part.
10. If the Client and VPK are in continuous economic relations, acceptance of the GTCSS by the Client for one Order is equivalent to their acceptance for all other contracts of sale and supply.
11. No documents or declarations originating from the Client, including its general terms and conditions of contracts, shall change these GTCSS.
12. Orders containing essential elements of a contract shall be treated as an offer to conclude the contract and shall be binding for the Client from their placement, subject to issues regulated separately in GTCSS. The Client cannot cancel an Order upon its placement unless VPK grants its consent to it in writing or in a documented form, otherwise being null and void.

## **§ 2. Offers, Models and Pricelists**

Offers, advertisements, pricelists and other announcements regarding the goods offered by VPK are presented for information purposes only. Models and samples presented by VPK are materials of illustrative and display nature only.

## **§ 3. Payment Terms**

1. Payment for goods received shall be made within the time limit agreed by the Parties, and if no such time limit has been agreed, the payment must be made within 14 days from delivery of the invoice by VPK to the Client.
2. The day of payment by the Client shall be the day on which the funds sent by bank transfer to bank account of VPK specified each time in the VAT invoice are credited in the said account.
3. In case of untimely payment, VPK can, with no additional requests, request interest for late payment equal to 5 (five) percentage points over the statutory interest rate effective on the day of invoice payment (per annum). Any interest for late payment shall accrue as of the day following the day of expiry of the payment due date.
4. In the case of untimely payment, VPK can pursue, in addition to the principal receivable and interest for late payment, reimbursement of the costs of debt collection under the Act on Counteracting Delays in Commercial Transactions of 8 March 2013, reimbursement of court fees, enforcement fees and costs of legal representation. Notwithstanding the aforementioned, VPK can request and seek from the Client reimbursement of lump-sum costs connected with debt collection up to 10% of the sum of recovered debt.
5. If the Client is in default in payment for more than one invoice, VPK can credit any payment made

by the Client for any invoice first as payment of the interest for late payment and, subsequently, as payment of the oldest due payments. This provision hereby revokes the Client's (debtor's) rights referred to in Article 451(1) of the Polish Civil Code. Concurrently, VPK reserves the right to offset other claims and liabilities under the Polish Civil Code.

6. VPK reserves the right to change the price or its fee in the following cases:
  - a. annually, according to the consumer price index for the calendar year preceding the year of indexation, as announced by Statistics Poland.
  - b. significant change of economic conditions.
  - c. VPK can change the Prices agreed in the contract (including those agreed in the Order) if the specified delivery term exceeds 30 days from the Confirmation, and the change of Prices can be introduced based on the change of paper prices of EUWID DE.
7. For the price change to be effective, notifying the Client of the price change by e-mail by VPK shall suffice.
8. The Client shall have no right to submit a declaration of offset to VPK.
9. Irrespective of the rights provided for above and arising from the commonly governing law, if the Client exceeds the due date for payment for delivered goods, even if under one invoice, VPK can (informing the Client of this fact in a document form) declare all payments resulting from all invoices the due dates for which have not expired yet due and payable or withhold deliveries or, potentially, request the Client to establish a collateral or make a prepayment.

Furthermore, VPK can withdraw from the contract in full or in part and collect already delivered goods at the expense of the Client, with no additional request, within 30 days from the day of performance of the given delivery (partial withdrawal) or commencement of execution of deliveries under a specific contract (full withdrawal).
10. Lodging a complaint does not authorise the Client to withhold any payment for delivered goods in full or in part.
11. The Client undertakes to notify VPK in writing immediately of any change of its registered office or place of residence and correspondence address. If the Client fails to make the notification, deliveries made to the addresses specified in the Order or concluded contracts and other agreements shall be deemed effective.

#### **§ 4. Delivery Terms**

1. The goods purchased by the Client shall be delivered on the basis of the Confirmation issued by VPK.
2. The delivery term shall be agreed upon by the Parties, and in the absence of such agreement, it must be at least 60 business days from the day of issue by VPK of the Confirmation of the Client's Order.
3. VPK shall make all effort to deliver the ordered goods to the Client without any delay. Delays in delivery of goods do not entitle the Client to any claims against VPK, including but not limited to claims for damages.
4. If an obligation cannot be performed due to circumstances beyond control of VPK and the Client, including but not limited to: disturbance in traffic and power supply, strikes, standstills, restrictions connected with an epidemic hazard, etc., the entity the circumstances regard shall be released from performance of contractual obligations in the period and to the extent justified by such circumstances. The deadline for Order execution shall be extended automatically by the period of

the above circumstances. The above applies also if the above specified circumstances affect VPK's sub-suppliers.

5. If delivery of goods is hindered or made impossible, in full or in part, due to reasons directly or indirectly beyond control of VPK, such as: fire, natural disasters, severe weather conditions, strikes, blockades, shortage of raw materials, fuel, transport or electricity, legal acts, ordinances or legislation, decisions or directives of the European Union, riots, civil unrest, military actions, acts of sabotage or any other reasons beyond control of VPK, the delivery term shall be extended at least by the period of delay caused by such factors, with no consequences for VPK.
6. If the delivery term of raw materials supplied to VPK by its contractors is changed extending the delivery term by over 30 days, the deadline for contract performance (including the deadline specified in the Confirmation) shall be extended automatically by a period equal to the period of delivery term extension.
7. In the cases referred to in §4.5, §4.6 and §4.7, the Client shall not claims for rectification of any damage resulting from the failure to perform or to properly perform the obligation. VPK shall notify the Client of any events preventing it from performing the delivery.
8. If the Client is in default in payment, fails to pay interest on late payment or VPK acquires information that the Client's financial standing has declined in a manner that could have a negative impact on performance of the Client's obligations under the contract concluded with VPK, execution of further orders can be withhold until the relevant payments are made or payment is secured in a manner agreed upon separately by VPK.
9. The Supplier is authorised to reduce or increase the delivery volume within the quantity tolerance range of +/-10%. The invoice shall specify the quantity of pieces of goods released to the Recipient.

#### **§ 5. Delivery and Storage of Goods**

1. Unless VPK and the Client agree otherwise, VPK's goods are sold according to DDU Incoterms 2020, and the cost of delivery is included in the price. Should other terms of delivery be agreement, liability for the goods is regulated by Incoterms 2020.
2. Goods that cannot be delivered to the Client on time due to reasons attributable to the Client shall be stored by VPK at the expense and risk of the Client.

VPK reserves the right to place such goods in a third party's warehouse or to destroy the goods at the expense of the Client if the Client fails to pay the price for the goods and to collect them within 6 business days from the day of receipt of the request for collection and payment for the ordered goods.
3. If VPK is in delay in delivery of the goods, the Client can withdraw from the sale contract only after it first sets an additional 21-day time limit for performance of the delivery in writing, otherwise being null and void. The Client can withdraw from the contract within 31 days from expiry of the time limit specified in the previous sentence.
4. VPK can provide the Client with the goods storage service under a separate arrangement, which may form a part of the contract, which shall determine the maximum time of storage, quality of goods and price. If the term of the warehousing contract expires, the provisions of § 5.2 shall apply accordingly.

#### **§ 6. Features of Ordered Goods**

1. The ordered goods shall comply with the applicable Standards (paper: CEPI standards, *corrugated*

**cardboard: FEFCO standards, solid cardboard: ASSCO standards).**

2. The internal dimensions, without tolerances of formats supplied by VPK, shall be specified in the content of VPK's quotations.
3. Due to automation of the production of goods, certain units of produced goods may be defective. The defective unit tolerance is 1% for each order, which shall not entitle the Client to any change of the price agreed for the given order.
4. VPK guarantees colour repeatability on ordered goods within the range of  $\Delta E \leq 3$  for a white substrate and  $\Delta E \leq 5$  for a grey substrate. VPK does not guarantee the repeatability of the paper colour.
5. All Orders are placed by the Client at its own risk. In particular, VPK does not accept any liability towards any third parties in case of breach of any industrial property rights in connection with the ordered goods, such as patent rights, right to a utility design, geographical indication or copyrights and related rights. The Client shall indemnify and hold VPK harmless in relation to any claims raised against VPK in case of breach of the above rights in connection with ordered products.

### **§ 7. Warranty Claims**

1. VPK warrants that the delivered goods will be free from defects, subject to the provisions of § 6.
2. The Client shall inspect the condition of the Order directly at its acceptance and determine any potential deficiencies or damage of the goods. In the case of quantitative or qualitative complaints identifiable at the acceptance, the Client must enter a note in the CMR specifying the type of damage to the purchased goods. The note in the CMR must be signed by the driver performing the delivery. The Complaint can be lodged within 2 days from the day of delivery of the Order to the Client.
3. All complaints must be submitted to VPK immediately, in writing or by e-mail: reklamacje@vpkgroup.com.
4. Qualitative complaints can be lodged within 2 business days from the day of defect detection, no later than within 60 days from the day of release of the goods, enclosing a sample of the goods complained against. After the 60-day period, qualitative complaints can only be lodged in special cases of significant defects that completely prevent the use of the Goods. In such a case, VPK can accept the complaint due to the specific nature of the defect and the specific circumstances of the case or reject the complaint as having been lodged after the deadline.
5. The complaint can refer to the defective product only and not to the entire batch the product is a part of.
6. If the complaint is found legitimate, VPK shall (with no other claims due):
  - a. if the defect is considered material - replace the goods for goods free from defects,
  - b. if the defect is considered immaterial - reduce the price of the goods accordingly.
7. A material defect is a defect that prevents or hinders use of the object according to its intended application, applying objective criteria and disregarding the buyer's expectations.
8. Processing the complaint in the manner described above excludes the option to pursue additional damages or other claims.
9. Until the complaint is processed, the Client shall store the goods subject to the complaint in a due manner, securing it against any potential damage or loss.
10. The costs of the complaint procedure, including the costs of transport of the goods subject to the complaint only, shall be charged to VPK if the complaint is accepted and to the Client if it is rejected.
11. Failure to lodge the complaint within the time limits specified above results in expiry of the Client's right to submit a complaint or any claims.

12. VPK shall process the complaint within 14 days from its receipt. If the lodged complaint is accepted, the relevant accounting document shall be issued in that period. If the complaint is found to be illegitimate, VPK shall notify the Client in writing or by e-mail, specifying the reasons for complaint rejection. VPK reserves the right to extend the time limit for complaint processing if, due to reasons beyond its control, keeping the 14-day time limit is not possible. In such cases the Client shall be notified in writing or by e-mail.
13. If the complaint is rejected, the Client shall collect the goods from VPK's site at its own expense within 5 business days from receipt of the notice of complaint rejection. Upon expiry of the above time limit, VPK can, at its own discretion: charge the warehousing fee equal to 1% of the value of goods for every day of storage of goods in the warehouse, send the goods to the Client's address at the expense and risk of the Client or destroy the goods, confirming it with an internal protocol, which shall not entitle the Client to any counter claims.
14. VPK accepts no liability for any damage inflicted during unloading of goods.
15. VPK accepts no liability for any damage caused by improper use or storage of the goods by the Client.
16. VPK accepts no liability for any potential profits lost by the Client.
17. VPK can withhold satisfaction of the Client's claims under a complaint until the Client makes all payments in default to VPK.
18. Accepting this complaint procedure, the Client waives the right to offset its claims.
19. VPK's liability is limited to the value of the placed order.
20. Lodging a complaint does not authorise the Client to withhold any payment for delivered goods in full or in part.

#### **§ 8. Personal Data Protection**

1. The Client, as the controller of personal data within the meaning of the General Data Protection Regulation (hereinafter: "GDPR"), entrusts personal data to VPK for processing in the scope of names, surnames, e-mail addresses, telephone numbers for the purpose of contract performance only.
2. VPK can perform the following operations on the personal data referred to in §8.1: collection, making available, consultation and adaptation, storage, alteration, recording and erasure.
3. The personal data entrusted by the Client shall be stored for the purpose of performance and within the term of the contract binding the Parties.
4. VPK undertakes to protect the entrusted personal data, while processing them, by application of appropriate technical and organisational measures, to which devices and IT systems used to process the personal data should correspond, ensuring adequate level of security corresponding to the level of risk connected with processing of the personal data, as specified in Article 32 of the Regulation.
5. VPK declares that it is in possession of means, experience, knowledge and qualified personnel enabling proper performance of the activities covered by the contract, Regulation and other provisions of the commonly governing law, and the entrusted personal data will be processed both manually and in the IT system in a manner ensuring security, confidentiality, including protection against unauthorised access and unauthorised use of such data as well as the equipment used to process them.
6. If personal data protection breach is detected, VPK shall notify the Client immediately, no later than within 24 hours from breach detection.
7. VPK undertakes to keep the entrusted data and information regarding methods of their security confidential indefinitely and to ensure that the persons authorised by it to process the personal data

for the purpose of performance of the contract are obliged to keep such data confidential.

8. VPK can engage subcontractors to process the personal data covered by the contract only for the purpose of performance of the contract, with no consent of the Client required. VPK is responsible for any further entrustment of personal data referred to herein and for ensuring that the level of protection provided by that entity is not lower than the level provided by VPK.
9. VPK undertakes to notify the Client immediately of any legitimate request for making personal data available to a competent state authority unless the law, especially provisions of the penal law, imposes a prohibition to notify to ensure confidentiality of investigation.

#### **§ 9. Terms of Contract Performance Related to a State of Epidemic or Epidemiological Threat**

1. Should factual and legal hindrances arise as a result of a state of epidemic or epidemiological threat in the form of:
  - a. restriction of movement, including closing of national borders,
  - b. hindered availability of certain goods or services,
  - c. restricted availability of personnel of the Contractor or Client in connection with the state of epidemic or epidemiological threat, including compulsory quarantine or isolation,
  - d. restricted access to the registered office of the Client where installation of the Subject of the Contract is to be performed.
2. Considering the circumstances referred to in § 9.1 above, VPK undertakes to take all actions required to ensure due and timely performance of concluded contracts. However, if any impediments related to the state of epidemic or epidemiological threat hinder due performance of any contracts and such circumstances are proven, all deadlines resulting from the contracts shall be extended by the duration of the given significant impediment to performance of such a contract.

#### **§ 10. Liability**

1. VPK is liable for any damage inflicted by it due to its actions or inactions up to the value of the given Order resulting from the Confirmation of the Client's Order issued by VPK or from the Client's Order if VPK did not issue a Confirmation.
2. VPK accepts no liability for any profit lost by the Client.
3. VPK does not accept any liability towards any third parties in case of breach of any industrial property rights in connection with the ordered goods, such as patent rights, right to a utility design, geographical indication or copyrights and related rights. The Client shall indemnify and hold VPK harmless in relation to any claims raised against VPK in case of breach of the above rights in connection with ordered products.
4. VPK accepts no liability for any damage sustained by the Client in connection with any defects of the goods and initiation of the complaint procedure for the purchased goods.
5. VPK accepts no liability for any damage inflicted during unloading of goods.
6. VPK accepts no liability for any damage caused by improper use or storage of the goods by the Client.
7. VPK can withhold satisfaction of the Client's claims under a complaint until the Client makes all payments in default to VPK.
8. The Client waives the right to offset its claims.
9. VPK's liability is limited to the value of the placed order.
10. The goods must be stored in a closed warehouse and protected against direct effect of sunlight. The



following conditions must be ensured in the warehouse: air humidity 30-70%, air temperature 5-30 degrees Celsius. Sudden changes of temperature and humidity in the warehouse must be prevented. During storage, the goods must be secured against precipitation (including rain, snow, infiltration), condensation and dust.

11. The goods must be transported taking into consideration the properties of the Goods, and sudden changes of temperature and humidity must be prevented. During transport, the goods must be secured against precipitation (including rain, snow, infiltration), condensation and dust.
12. All tools, diagrams and other auxiliary measures are/become the property of the Supplier even if they are made or provided by the Recipient. No later than two years upon performance of the contract by the Supplier, it can dispose of them.

#### **§ 11. Final Provisions**

1. Concluding commercial contracts with VPK, the Client confirms to having familiarised itself with GTCSS and accepting them in full.
2. The provisions of the contract concluded with the Client shall prevail over the provisions of GTCSS.
3. VPK reserves the right to change these GTCSS. All changes shall be binding for the contractors if the Client does not object to them in writing or by e-mail within 7 days from the day of publication of changes on the VPK's website referred to in §1.6.
4. The Client undertakes to notify VPK in writing or by e-mail immediately of any change of its registered office, place of business or e-mail address. Failure to notify causes all activities performed using the information at the disposal of VPK at that time to be fully effective.
5. Should any provisions of GTCSS become fully or partially invalid or ineffective, it shall not affect the balance of GTCSS.
6. In all matters not regulated by these GTCSS, the provisions of the contract, Polish law, including the Polish Civil Code, shall apply in full. Application of the United Nations Convention on Contracts for the International Sale of Goods drawn up in Vienna on 11.04.1980 (the so-called Vienna Convention) is hereby excluded in full.
7. The Polish courts shall have jurisdiction in all disputes between the Client and VPK.
8. VPK and the Client shall aim at amicable resolution of any disputes arising in connection with performance of contracts covered by these GTCSS. If amicable resolution of the dispute is not possible, the competent court for resolution of the dispute shall be the common court of proper venue serving the address of the registered office of VPK as at the day of the lawsuit.
9. Neither VPK nor the Client can transfer their claims without prior written consent of the other party.