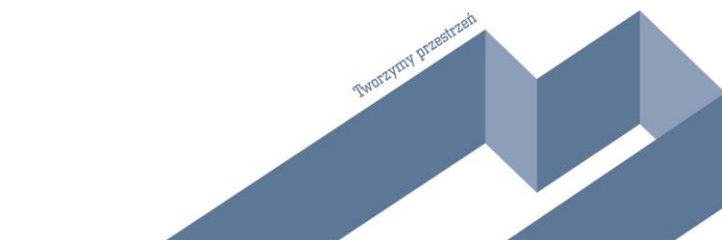


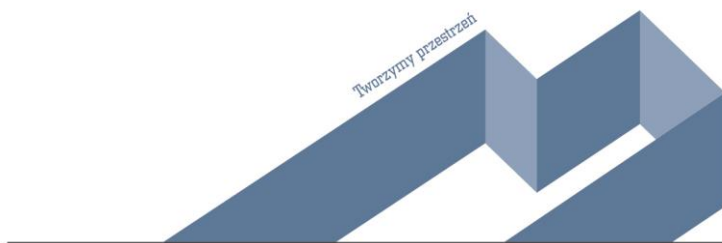
v. 08.2024 r.

## **GENERAL TERMS OF SALE AND DELIVERY ALSANIT (OGÓLNE WARUNKI SPRZEDAŻY I DOSTAWY ALSANIT – OWSiD)**

1. These terms define the rules governing the sale and delivery of products offered by ALSANIT Sp. z o.o. with its registered office in Trzcianka (hereinafter referred to as ALSANIT) to other business entities (hereinafter referred to as the Buyer), unless they have been altered by a separate written agreement between ALSANIT and the Buyer. In case a separate agreement is concluded, the provisions of the agreement shall take precedence, while the provisions of these General Terms of Sale and Delivery (hereinafter OWSiD) shall apply to the extent not regulated by the agreement.
2. Whenever the OWSiD refers to the subject of the agreement, this term shall be understood as goods, products, and services.
3. Invoices are issued and sent electronically to the email address provided by the Buyer in the order. The Buyer may provide a different email address(es) for the receipt of invoices. In such a case, all invoices related to this and future orders of the Buyer will be sent to the designated email address for electronic invoicing. The electronic invoice is considered received at the moment it is sent by the Seller exclusively from the email address: [sprzedaz@alsanit.pl](mailto:sprzedaz@alsanit.pl). If the Buyer does not wish to receive invoices electronically, they may object within 7 days from the date of the agreement, in which case the issuer is obliged to provide the Buyer with invoices in the traditional paper form.
4. The terms, value of the subject of the agreement, and the delivery time are defined in the offer prepared by ALSANIT based on the inquiry received from the Buyer. The conditions specified in the offer are valid for the period of validity indicated therein.
5. The Buyer accepts the ALSANIT offer by placing an order in writing. A written form is also understood as a fax/email. ALSANIT allows the possibility of accepting an order in another form, but it requires written confirmation from ALSANIT of its acceptance for execution. The date of conclusion of the agreement is the day ALSANIT confirms the acceptance of the order for execution. The lack of written confirmation of the order by ALSANIT implies that the agreement has not been concluded, and the Buyer has no claim to conclude the agreement or any claims for damages.
6. The order is forwarded to production after the Buyer submits an order confirming the acceptance of the terms included in the offer, necessary drawings, and all documents and data required by ALSANIT, as well as after the Buyer makes a down payment of the amount specified in the offer or provides other agreed payment security. The Buyer's failure to meet any of the above conditions results in the suspension of the order's execution until these conditions are fulfilled and may extend the delivery time by the period between placing the order and completing the required documents or advance payment. ALSANIT also reserves the right to cancel the order if the additional 7-day period designated for the completion of the deficiencies mentioned above expires without effect.
7. ALSANIT is obliged to prepare the subject of the agreement in accordance with the order placed by the Buyer and confirmed by ALSANIT. ALSANIT products are not sanitary fittings and are not subject to silicone treatment.
8. The Buyer may change or cancel the placed order only with ALSANIT's consent, expressed in electronic or written form. By changing or canceling the order, the Buyer is obliged, at ALSANIT's discretion, to pay either: a. a contractual penalty of 20% of the net value of the subject of the agreement, or b. any costs incurred by the Seller in connection with the execution of the subject of the agreement.
9. ALSANIT reserves the right to increase the agreed value of the subject of the agreement in accordance with changes in the prices of materials necessary for the production of the goods. Changes in exchange rates, increased customs duties, insurance premiums, transportation fees, or other charges that occurred after the Buyer accepted the offer and affect the price of the goods must be accepted by the Buyer. The Buyer will be promptly informed by ALSANIT of any price changes.



10. If, outside the control of ALSANIT, difficulties arise that cause the cost, delay, or impossibility of completing the order, ALSANIT may, by giving the Buyer written notice of the circumstances, without liability for damages: a. withdraw from the agreement in whole or in part. b. complete the subject of the agreement on modified terms with the mutual consent of the parties.
11. The delivery of the subject of the agreement is based on the Incoterms 2010 - EXW (Ex Works) formula, unless the parties agree otherwise in the order. In such a case, the goods are considered delivered, and the subject of the agreement as fulfilled, at the moment of release of the goods from ALSANIT's warehouse. The risk of loss or damage to the goods passes from ALSANIT to the Buyer at the moment the goods are handed over to the Buyer, or in the case of handing over to a carrier, at the moment of release of the goods to the carrier.
12. ALSANIT is not responsible for damage to the goods or delays that occur during transportation by a carrier. The carrier is responsible. The Buyer, as the party commissioning the service, is responsible for the claim proceedings with the carrier.
13. If the delivery is carried out by a carrier ordered by ALSANIT, the Buyer is obliged to perform an initial quantitative and qualitative inspection in the presence of the carrier. In the case of deficiencies or visible damages (to the packaging), the Buyer must draft a damage report (claim report) with the carrier.
14. Upon receiving notification from ALSANIT that the goods are ready for release, the Buyer is entitled and obliged to collect the ordered goods. If the parties have agreed on delivery by ALSANIT to a specific location, the Buyer is obliged to accept the goods.
15. If the transportation of the goods is the responsibility of the Buyer, they are obliged to collect the goods within 5 days from the day ALSANIT notifies them of the goods' readiness for release. ALSANIT has the right to withhold the shipment of the goods and immediately notify the Buyer if the transportation vehicle presented for loading does not meet the technical requirements ensuring the safe transport of the goods.
16. In the case of intra-Community supply transactions, as defined in Article 138 of Council Directive EU 2006/112/EC of November 28, 2006, on the common system of value-added tax, the Buyer must notify ALSANIT in writing before the execution of each delivery of their VAT identification number for intra-Community transactions. If ALSANIT does not provide transportation of the goods, the Buyer must also provide a declaration that the Product will be transported by the Buyer or on their behalf outside the territory of Poland to the territory of another EU Member State. In the situation described above, ALSANIT is entitled to issue an invoice to the Buyer applying the 0% VAT rate. If the above-mentioned documents are not provided by the Buyer within the required time or contain incorrect, inaccurate, or misleading information, and if the Buyer's VAT number cannot be verified in time with the tax authorities, the delivery will be considered a domestic delivery, and the value of the subject of the agreement will be increased by the applicable tax.
17. In the case of deliveries of goods outside the territory of Poland to another EU Member State, the Buyer is obliged to provide ALSANIT with documents confirming the intra-Community supply of goods (delivery note, hereinafter referred to as WDT) immediately upon delivery of the goods, but no later than within 20 days from the end of the month in which the delivery took place. If the Buyer fails to provide the WDT documents, ALSANIT will charge the Buyer with the amount of value-added tax according to the rate applicable to domestic sales of the delivered goods at the time of delivery.
18. If the tax authorities do not accept the proof of export of goods outside the territory of Poland to another EU Member State, the Buyer will be required to provide ALSANIT with additional information and evidence to confirm the aforementioned circumstances.
19. In the event of a delay in collecting the goods ordered by the Buyer, ALSANIT reserves the right to charge a contractual penalty of 50.00 PLN per pallet for each commenced calendar day after the deadline indicated in point 14 of the OWSiD..
20. In the event of non-collection of the goods or non-payment of the due amount within the agreed term by the Buyer, even though the goods comply with the order, ALSANIT will grant the Buyer an additional 14-day period to settle the payment or collect the ordered goods. After the ineffective expiration of the period set out in the preceding sentence, ALSANIT reserves the right to



withdraw from the agreement by submitting a relevant statement to the Buyer. In the event of ALSANIT's withdrawal from the agreement for reasons attributable to the Buyer, the Buyer will pay ALSANIT a contractual penalty of 10% of the agreed value of the subject of the agreement. Upon ALSANIT's withdrawal from the agreement, the down payments made by the Buyer will be applied first to the contractual penalty and ALSANIT's claims arising from non-performance or improper performance of the agreement, including claims for damages.

21. The imposition of a contractual penalty does not deprive ALSANIT of the right to seek compensation from the Buyer according to general principles.
22. In the event of ALSANIT's withdrawal from the agreement for reasons attributable to the Buyer, ALSANIT is entitled to commission the liquidation (disposal) of the goods produced to the Buyer's order at the Buyer's expense.
23. If the agreement includes the sale along with assembly services, the Buyer is required to declare that all rooms where ALSANIT Products are to be installed will be ready for installation from the date indicated in the statement. A room is considered ready for installation if it is cleared, with the floor and walls (at least up to the height of the installation) covered with the finishing layer intended for use (in the case of tiles, also with completed grouting). If the subject of the agreement cannot be installed on the date specified in the statement due to the Buyer's fault, ALSANIT is entitled to withdraw from the assembly and leave the goods at the Buyer's disposal. In the above situation, the Buyer will be charged additional costs incurred by ALSANIT.
24. If the agreement includes the assembly of products, ALSANIT is not responsible for poorly prepared rooms intended for the installation of the products, including any unevenness, offsets, and gaps between ALSANIT products and poorly prepared rooms. The responsibility for the quality and proper preparation of rooms for installation rests with the Buyer.
25. If the agreement includes the assembly of cabins or lockers with full-height covers, ALSANIT is not responsible for any losses resulting from the assembly in rooms where there are irregularities between ALSANIT products and poorly prepared rooms, particularly in cases of failure to maintain right angles and lack of sufficient installation clearances. The parties agree that any damage to walls or tiles resulting from the installation of ALSANIT products at full room height will be repaired by the Client at their own expense.
26. After the completion of assembly work, the Buyer is obliged to conduct a final acceptance of the subject of the agreement. The acceptance takes place on the day indicated by ALSANIT as the day of completion of assembly and readiness for acceptance. If during the acceptance procedures any discrepancies of the subject of the Agreement or its elements are found, particularly defects and faults in the subject of the Agreement or other cases of non-performance or improper performance of the Agreement by ALSANIT, the Buyer is obliged to submit written remarks in the acceptance protocol and sign it, unless the reported defects are significant and prevent the use of the subject of the agreement. In the event of an unjustified refusal to sign the acceptance protocol by the Buyer, ALSANIT will set an additional 3-day deadline for the acceptance of the work. The Buyer's failure to proceed with acceptance within the specified period entitles ALSANIT to unilaterally accept the work, and the findings made in the protocol will be binding on the Buyer.
27. Industrial and intellectual property rights to the products manufactured by ALSANIT and related documents and services remain the property of ALSANIT and are not transferred to the Buyer in any case.
28. The Buyer becomes the owner of the goods upon full payment for the goods, within the deadlines specified in the order (retention of title to the sold goods, Article 589 of the Polish Civil Code). If the Buyer fails to make payment within the specified period, ALSANIT is entitled to demand the return of the unpaid goods from the Buyer. ALSANIT may also claim damages if the goods are used, damaged, or destroyed, particularly if the value of the goods recovered from the Buyer is lower than the amount the Buyer should have paid for the received goods.
29. Both parties are not responsible for non-performance or delays in the performance of the subject of the agreement resulting from the occurrence of force majeure. The concept of force majeure includes natural events or actions taken by governing authorities or actions taken by third parties that cannot be predicted or controlled in any way, such as hurricanes, floods, fires,

wars, embargoes, etc.

30. The assignment of claims arising from the agreement between the parties requires prior written consent from ALSANIT for its validity.
31. The warranty conditions are regulated by the document "Warranty for ALSANIT Products" and are valid for the period indicated in the accepted offer. The Buyer is obliged to report defects in the delivered products under the conditions specified in the aforementioned document available on the ALSANIT website. The warranty does not cover defects that remain invisible after installation and do not affect the product's usability.
32. In the case of an unjustified warranty claim, the Buyer is liable to ALSANIT for damages in the amount of the costs incurred by ALSANIT as a result of handling the unjustified claim.
33. In the case of manufacturing products according to the documentation provided by the Buyer, ALSANIT is not legally and materially responsible for:
  - a. infringement of copyrights, designer rights, or any rights of third parties,
  - b. the correctness of dimensions and other errors contained in the documentation.
34. ALSANIT and the Buyer are mutually obliged to maintain confidentiality of all information obtained in connection with the performance of the subject of the agreement. Breach of this obligation may result in liability for damages on the part of the infringer.
35. In matters not regulated by the provisions of these rules, the provisions of the Polish Civil Code shall apply. In the case of agreements concluded with foreign entities, all disputes arising from or that may arise from the concluded agreement shall be subject to the exclusive jurisdiction of Polish courts and Polish law.
36. The language of the agreements with ALSANIT is Polish. In the case of a document prepared by ALSANIT in two languages, in the event of any inconsistency in the text of the document, the Polish text shall prevail.
37. By placing an order, the Buyer accepts the ALSANIT OWSiD and agrees to the processing of their personal data by ALSANIT for the purpose of fulfilling the subject of the agreement, as well as for marketing purposes related to its business activities.
38. Any disputes that may arise during the execution of the subject of the agreement will be resolved amicably by the parties. If an amicable settlement of the dispute is impossible, the dispute shall be resolved by a common court competent for ALSANIT's registered office.

Tomasz Hlebionek

CEO of ALSANIT Sp. z o. o.