

## GENERAL TERMS AND CONDITIONS OF SALES AND DELIVERY

**Apator Powogaz S.A.**

**Applicable from 02/04/2024**

### **§ 1. General provisions**

1. The General Terms and Conditions of Sales and Delivery (hereinafter the **GTCS**D) define the rules for concluding sales contracts and supply contracts for goods offered by Apator Powogaz S.A. with its registered office in Jarzyski.
2. The GTCS D apply to the following entities:
  - a. **Seller** – Apator Powogaz Spółka Akcyjna with its registered office in Jarzyski, Jarzyski 1c, 62-023, Żerniki NIP (tax identification number): 781-00-20-601, REGON (National Business Registry Number): P-630509799, entered into the National Court Register under number: 0000028129, the place of storing the company's documents: District Court Poznań - Nowe Miasto i Wilda in Poznań, 8th Commercial Division of the National Court Register, share capital: PLN 4,000,000.00, fully paid up.
  - b. **Buyer** – a legal person, an organisational unit without legal personality but having legal capacity or a natural person - conducting business activity within the meaning of Article 3 of the Act of 6 March 2018 – Business Law (Journal of Laws of 2018, item 646, 1479, 1629,1633).
3. The GTCS D constitute an integral part of all sales contracts and delivery contracts concluded by the **Seller** with the **Buyer**.
4. The GTCS D shall not apply to sales and delivery arrangements which have been regulated in a separate manner than the accepted standards, in the form and carriers separate from the written form. The GTCS D continue to apply to the extent not provided for separately. The employees of the **Seller** are authorised to regulate contractual issues separately from the GTCS D on the basis of the scope of their tasks.
5. The GTCS D are communicated to the **Buyer** not later than at the moment of placing an order by the Buyer. Appendix no. 1 to these GTCS D constitutes a binding order template. The GTCS D shall be notified to the **Buyer** by posting it on the website: <https://www.apator.com/en/apator-group/apator-group-companies/apator-powogaz-s-a/general-terms-of-sales-apator-powogaz> and placing a link to the GTCS D in an e-mail message sent by the **Seller's** sales representatives authorised to accept the Order. Orders are placed based on the template, referred to in the preceding sentence, or otherwise they will not be accepted. If the **Buyer** remains with the **Seller** in permanent business relations, acceptance by the **Buyer** of the GTCS D with one order shall be accepted for their acceptance for all other sales and delivery contracts.
6. Any and all documents or statements of the **Buyer**, including its general terms and conditions of contracts, will not change the terms and conditions of sales and delivery contracts concluded even partly based on the GTCS D or any and all technical specifications or other documents issued by the **Seller**.
7. Orders containing material elements of the contract are treated as an offer to conclude a contract and are binding for the **Buyer** upon their submission, subject to issues separately regulated in the GTCS D. Orders may not be challenged after they have been submitted unless the **Seller** agrees in writing or the order is otherwise null and void. An order shall be binding

on both parties if the **Seller** sends an order confirmation in writing or by e-mail **within 14 calendar days of the Buyer's receipt of the order**, subject to the provisions of the GTCSD. The moment when the **Seller** sends the order confirmation and any objections or additions thereto which do not substantially change the content of the order shall be deemed to be the moment of conclusion of the sales and supply contract in the form of objections and additions, unless the **Buyer** objects to their inclusion in the contract within two working days of receipt of the confirmation at the latest. If the **Buyer** submits an objection within the time limit, the sale or delivery contract shall be deemed not to have been concluded.

8. From the moment the **Seller** joins the order, any changes made by the **Buyer** to the order shall not be binding on the **Seller** and shall not be executed by the **Seller** unless accepted by the **Seller** in writing or in writing under penalty of nullity.

## **§ 2. Prices and terms of payment**

1. Prices indicated by the **Seller** are in the currency specified in the order referred to in §1(7) of the GTCSD for a given unit of goods in net values.
2. A net amount due included in a VAT invoice will be increased by the rate of tax on goods and services applicable at the moment of issuing a VAT invoice.
3. Prices and charges for preparing the shipment and shipping costs related to the price offers (which are sent to the **Buyer** by e-mail or post) are binding until the new price offers and if different provisions in this regard have not been approved or provided in the sales contract.
4. A payment period indicated in a VAT invoice runs from the moment of issuing a VAT invoice, unless a sales contract or a delivery contract provides otherwise.
5. Unless otherwise agreed by the parties, payment is made based on a bank transfer to the **Seller's** bank account indicated in an invoice. The payment date shall be the date on which the **Seller's** bank account is credited. Any and all set-off of mutual receivables and unilateral accounting by the **Buyer** are not allowed.
6. In the case of a delay in payment, the **Seller** has the right to charge statutory interest for a delay in commercial transactions. Notwithstanding the foregoing, the **Seller** shall be entitled to charge the **Buyer** from the first day of delayed payment, without further notice, an amount equal to EUR 40, EUR 70 or EUR 100 (pursuant to Article 10(1) of the Act on Prevention of Excessive Delay in Commercial Transactions), converted into PLN at the average exchange rate of the Central Bank of Poland on the last working day of the month preceding the month in which the cash consideration is due for payment, as compensation for the costs of collection of the debt. Such charge will be made with regard to each commercial transaction, confirmed by a VAT invoice, not settled on time. The obligation to pay does not depend on the number of calendar days of delay or whether the debt has been paid.
7. Notwithstanding the rights provided for in the preceding paragraph and those arising from generally applicable law, in the event of late payment exceeding 14 calendar days or imminent insolvency of the **Buyer**, the **Seller** shall be entitled to demand payment of all outstanding claims or to suspend deliveries or to require the **Buyer** to provide security or advance payment for deliveries. The **Seller** also has the right to cancel the contract partially or completely and to collect the previously delivered goods at the **Buyer's** expense without further request within 60 calendar days of the delivery date of the individual delivery (partial withdrawal) or to start delivering the goods in accordance with a specific contract (conclusions).

### § 3. Transfer of title and risk

1. Ownership of the goods sold by the **Seller** and the risk of loss or damage passes to the **Buyer** when the **Seller** has delivered the goods to the place of delivery without loading them into the receiving vehicle (Incoterms 2010): Ex Works). The place of delivery is: The **Seller's** warehouse located in Jaryszki 1c, 62-023 Żerniki.
2. The **Buyer** is obliged to organise transport of the purchased goods on its own. If the **Seller** arranges transport at the **Buyer's** expense, the ownership of the goods sold and the risk of loss or damage to the goods shall pass to the **Buyer** once the **Seller** has delivered the goods to the place of delivery without loading them on to the receiving vehicle. In such a case, the **Seller** issues an additional VAT invoice for the cost of organisation of transport.
3. The **Seller** must inform the **Buyer** each time an invoice is issued and the goods are put at the **Buyer's** disposal, stating the date of acceptance of the invoice or the time within which the **Buyer** may collect the goods.

### § 4. Delivery, transport, returns

1. Deliveries are made by the **Seller** at the place indicated in § 3(1) of the GTCSD.
2. If the **Seller** delays the delivery of the goods in accordance with Article 3(1) of the GTCSD, the **Buyer** has the right to cancel the contract of sale or delivery of goods only with prior written notice and on pain of nullity of an additional 30-day delivery deadline. The **Buyer** may withdraw from the contract of sale or delivery of the goods within 30 days from the expiry of the period indicated in the preceding sentence.
3. The transport of goods takes place according to § 3(2) of the GTCSD.
4. If the **Seller** organises the transport of the purchased goods at the expense of the **Buyer**, the **Buyer** is obliged to send the exact address of a place for transport in writing or via e-mail. Any changes to the delivery address must be notified immediately to the **Seller** and approved by the **Seller**.
5. The **Seller** is obliged to provide the **Buyer** with information concerning the specification of the goods if they have not previously been made available on its website.
6. The **Seller** is not liable for damage during transport or caused by delayed transport, in the case indicated in § 3(2) sentence 2 of the GTCSD.
7. The **Seller** may accept a return of goods only in the following situations:
  - a. the **Buyer's** complaint has been accepted;
  - b. cancellation of the goods for reasons beyond the control of the **Buyer**, when the **Seller** gives his written consent;
8. If the goods are actually returned on the basis of Section 4(7)(b) of the GTCSD, the **Buyer** is liable for all the costs of transporting the goods to the **Seller**. The place of return is: The **Seller's** warehouse located in Jaryszki 1c, 62-023 Żerniki.

### § 5. Warranty and guarantee - terms and conditions of complaints

1. The GTCSD refers to the **Seller's** liability under the warranty (and guarantee, if a quality guarantee has been granted) for physical defects of the goods sold under the sales contract or the supply contract.

2. The **Buyer** is obliged to carefully examine the completeness of the transported goods directly upon collection and to determine shortages or damage of goods occurred during transport, if any.
3. The **Seller** shall be liable to the **Buyer** for physical defects in the goods only if the goods have a defect which reduces their value or fitness for their intended purpose and in the case of goods delivered to the **Buyer** in an incomplete state, provided that such defects were not known to the **Buyer** at the time of purchase and provided that such defects are notified within 14 calendar days from the date of their discovery or should have been discovered within 12 months from the date of receipt of the goods. For casing water meters (DN15; 20) and ultrasound meters, the deadline for notification of claims for compensation is extended to 36 months from the date of receipt of the goods, while for thermometers - it is extended to a maximum of 24 months from the date of receipt of the goods.
4. All complaints regarding goods purchased from the **Seller** should be submitted in electronic form by means of a form available on the website: <https://helpdesk.apator.com/plugins/servlet/theme/portal/3/create/32> or to the following e-mail address: reklamacje.powogaz@apator.com Written form (letter) with dispatch to the **Seller's** registered office address is acceptable.
5. The **Seller** may accept a complaint about goods that have already been assembled. Costs related to the disassembly and reassembly of goods are borne by the **Seller** and the **Buyer** under the principles specified in the following item.
6. The costs of a complaint procedure will only cover the costs of transport of the defective goods, disassembly and reassembly of the goods:
  - a. if a complaint is deemed justified - by the **Seller**.
  - b. if a complaint is not accepted (unjustified or delayed complaint) - by the **Buyer**.
7. The **Seller** is not liable for damage incurred by the **Buyer** in connection with defects of goods and initiation of a complaint procedure of the purchased goods.
8. When reporting a complaint, the **Buyer** should specify the claims and expectations. In the case of returning the defective item previously sent to the **Seller**, the **Buyer** shall send the relevant information to the following e-mail address: reklamacje.powogaz@apator.com If the **Seller** refuses to replace the faulty product in order to repair it, the **Seller** will contact the **Buyer** in order to find an amicable solution. If the **Buyer** fails to provide information on the expected claims, the **Seller** shall choose the manner in which the complaint will be considered. If the complaint is not accepted, the **Buyer** is obliged to collect the goods from the **Seller's** warehouse at his own expense within 14 calendar days from the date of receipt of the notice of non-acceptance of the complaint. After 14 calendar days the **Seller** has the right, at its own discretion:
  - a. charge a storage fee of 1 % of the value of the goods for each day of storing the goods in the warehouse,
  - b. send goods to the address of the **Buyer**, at the cost and risk of the **Buyer**, to which the **Buyer** gives its consent,
  - c. commence the destruction of goods confirmed by an internal protocol, without any recourse claims by the **Buyer**.
9. For a complaint to be substantively considered, each defective product has to be identifiable as actually coming directly from the **Seller**, i.e. should be marked with its precise name and, moreover, a copy of a VAT invoice related to a defective product should be attached to it and if a guarantee has been granted, a guarantee card.

10. If the complaint is accepted for consideration and if the complaint is refused for formal reasons, the **Buyer** shall be notified thereof in writing or by e-mail within 5 calendar days from the date of filing the complaint.
11. The **Seller** is obliged to consider the complaint within 14 calendar days from the receipt of the complaint notification. If the submitted complaint is accepted, an appropriate accounting document will be issued in that period. In the case of an unjustified complaint, the **Seller** will provide relevant information to the **Buyer** in writing or via e-mail, indicating reasons for not accepting a complaint. The **Seller** reserves the right to extend the deadline for processing the complaint if the 14-day deadline cannot be met for reasons beyond the **Seller's** control, in particular if it is necessary to consult an independent expert or obtain information from the producer. In such cases, the **Buyer** shall be notified thereof in writing or by e-mail.
12. If a complaint is considered justified, according to the request of the **Buyer** included in a complaint, the **Seller**:
  - a. will issue a correcting invoice for the return of goods,
  - b. repair goods, free of charge, within 21 days of the date of accepting a complaint, unless it would be economically unjustifiable for the **Seller**,
  - c. or reduce the price of goods by issuing a correcting invoice.
13. The submission of complaints does not entitle the **Buyer** to withhold payment of amounts due resulting from the issued invoice related to the defective goods.
14. The provisions of a guarantee card apply in the remaining scope not governed in the GTCSD and related to a guarantee.

## **§ 6. Force Majeure**

1. Any and all circumstances beyond the control of the **Seller** and the **Buyer**, in particular: disturbances in traffic operation and energy disturbances, strikes, stoppages etc. release the affected party from the fulfilment of contractual obligations in the period and within the scope justified by such events. This shall also apply in the event of occurrence of the above-mentioned circumstances with the **Seller's** subcontractors.
2. If delivery of the goods or parts thereof is prevented or impossible for reasons directly or indirectly beyond the **Seller's** control, such as fires, natural disasters, sudden weather events, strikes, lockouts, shortages of raw materials, fuel, transport or energy, laws, regulations or legislation, European Commission decisions or directives, riots, civil commotion, acts of war, sabotage or any other cause beyond the control of the **Seller**, the delivery date shall be extended by at least the delay caused by force majeure and the **Seller** shall not suffer any negative consequences.
3. Force majeure does not release the **Buyer** from the obligation to pay compensation to the **Seller** on time.


## **§ 7. Final provisions**

1. By entering into a commercial relationship with the **Seller**, the **Buyer** confirms that it has read and accepts the GTCSD.
2. The **Seller** reserves the right to introduce changes to the GTCSD. Any changes shall be binding for contractors, if the **Buyer** fails to submit a reservation in writing or by e-mail within 7 days

from the date of publication of the changes on the **Seller's** website:  
<https://www.apator.com/en/apator-group/apator-group-companies/apator-powogaz-s-a/general-terms-of-sales-apator-powogaz>

3. The **Buyer** agrees to immediately notify the **Seller** in writing or via e-mail of each change of its registered office or the place of conducting economic activity, including a change of its e-mail address. Failure to notify the **Seller** of the fact that the activities carried out using the information currently available at the **Seller's** disposal are fully effective. The notification should be sent in an electronic form to the following e-mail address: handel.powogaz@apator.com or in writing (letter) to the address of the **Seller's** registered office.
4. The transfer of claims from a sales or delivery contract requires the prior written consent of the **Seller** to be valid.
5. The place of performance of the sale or supply contract shall be **Apator Powogaz Spółka Akcyjna with its registered office in Jaryski 1c, 62-023 Żerniki**, which shall be determined in accordance with § 3(1) of the GTCSD.
6. If individual provisions of the GTCSD or contracts regulating specific issues in a different manner than the GTCSD become invalid or ineffective, in part or in whole, it will not affect the effectiveness of other provisions of the GTCSD or a contract. Ineffective or incomplete provisions will be appropriately replaced by the parties with effective or completely new provisions, in a way closest to the provisions of the GTCSD or a contract and the intended economic purpose of the parties.
7. The provisions of Polish law, including the Civil Code, apply in full to matters not governed by the GTCSD. The parties fully exclude the application of the UN Convention on Contracts for the International Sale of Goods prepared in Vienna on 11 April 1980.
8. Polish courts will have jurisdiction in disputes between the **Buyer** and the **Seller**.
9. The GTCSD apply both in the case of the execution of orders with counterparties having their registered office or place of conducting economic activity in Poland and counterparties outside Poland.
10. Orders may not be challenged after they have been submitted unless the **Seller** agrees in writing or the order is otherwise null and void. An Order, subject to issues separately regulated in the GTCSD, shall be binding on both parties in the case of sending by the **Seller**, within 7 days from the effective receipt by the **Seller** of the order, confirmation of the order, drawn up in writing or by e-mail.

**Appendix no. 1 to the GTCSD - Order**

<b>ORDER no. .... dated .....</b>	
<b>SUPPLIER</b>	
<b>Apator Powogaz S.A.</b> <b>Jaryszki 1c, 62-023 Żerniki</b>	
Placing an order is tantamount to accepting the General Terms and Conditions of Sale and Delivery of 01/04/2024 available on the website: <a href="https://www.apator.com/en/apator-group/apator-group-companies/apator-powogaz-s-a/general-terms-of-sales-apator-powogaz">https://www.apator.com/en/apator-group/apator-group-companies/apator-powogaz-s-a/general-terms-of-sales-apator-powogaz</a> the terms and conditions of the <b>Buyer</b> hereby accept.	

<b>Ordering party's data*</b>	
Ordering Party's Name	
Company	
Contact phone	
Company address	
Tax id. no. (NIP)	
Delivery address	

Order date	
Order No.	

<b>Notes</b>

<b>Device name</b>	<b>Product Index</b>	<b>Quantity</b>	<b>Net price /PLN/</b>

\* Mandatory fields to be filled in