

**GENERAL CONDITIONS OF SALE AND DELIVERY
in the wording as at 03.07.2023**

concluded by EXTRAL Sp. z o.o. with its registered office in Żory as a Supplier

I. General Provision

1. These general terms and conditions of delivery contracts constitute general terms and conditions of contracts within the meaning of art. 384 of the Civil Code and apply from 03.07.2023 to all contracts for the supply of Products concluded by EXTRAL Sp. z o. o. as a Supplier.
2. Used in the remainder of these general terms and conditions of sale and deliveries the terms shall mean:
 - a) **Recipient** - an entity being the other party to the sales contract and delivery (contractor EXTRAL Sp. z o. o);
 - b) **GTCS** - these "General Terms and Conditions of Sale and Deliveries Made by EXTRAL Sp. z o.o. based in Żory;
 - c) **Technical Documentation** - all designs, drawings, parameters provided by the Recipient, on the basis of which the Supplier will manufacture the product covered by the Agreement;
 - d) **Supplier** - EXTRAL Sp. z o. o. based in Żory;
 - e) **Offer** - a statement constituting an offer within the meaning of Article 66(1) of the civil Code submitted by the Supplier, the Recipient in response to an Inquiry;
 - f) **Order Confirmation** - Supplier's statement in response to the order to send him, confirming the acceptance of the order under the conditions resulting from the offer previously sent to the Recipient; Order confirmation results in the conclusion of the agreement.
 - g) **Sides** - Supplier and Recipient;
 - h) **Raw material** - the material used for the production of the product;
 - i) **Product** - any product manufactured and sold or delivered by EXTRAL Sp. z o.o. under the agreement with the Recipient;
 - j) **Agreement** - a contract for the production and sale or delivery of a product concluded between the sides through the order confirmation by the Supplier, in particular on the terms set out in the GTCS;
 - k) **Order** - the Recipient's statement on the acceptance of the content of the Supplier's offer, in response to which the Supplier may submit an order confirmation. The contract is concluded only upon order confirmation by the Supplier;
 - l) **Inquiry** - an inquiry submitted by the Recipient at the Supplier's which is not an offer within the meaning of art. 66 of the civil Code, on the basis of which the Supplier may submit an offer to the Recipient.
3. The GTCS are made available for the Recipient's information and acceptance on the Supplier's website www.extral.com in a form enabling their download and reproduction by the Recipient. Effective transfer of these GTCS to the Recipient shall also be considered to inform the Recipient about the availability of the GTCS on the above mentioned website of the Supplier
4. The GTCS are provided to the Customer as an integral part of the Supplier's offer or constitute attachments to the model contract used by the Supplier.
5. Any sales catalogues, price lists, technical specification or advertising material concerning the products do not constitute an offer of the Supplier within the meaning of the Civil Code. The documents referred to in the preceding sentence are for informative purposes only and are merely an invitation to negotiate.
6. These GTCS shall apply to all issues that have not been regulated by the sides in a separate written agreement including the model agreement used by the Recipient.
7. These GTCS shall apply to the extent that their validity has not been excluded by the sides in writing under pain of nullity. Any deviations from these GTCS shall apply only if it results directly from the Supplier's offer or a written agreement of the sides.

8. If the content of the GTCS requires written form, this form shall also be deemed to have been observed by submitting a statement in documentary form, i.e. by e-mail or fax correspondence.

II. Conclusion of the Agreement

1. The agreement is concluded at the moment of order confirmation by the Recipient in response to the order, constituting acceptance of the previously sent offer to the Supplier. The offer is presented on the Customer's request for quotation. If the Recipient does not expressly accept or reject the Supplier's offer within 3 calendar days from the date of its delivery, the agreement shall be deemed to have been concluded under the conditions contained in the Supplier's offer and, as a consequence, that an order has been placed and a simultaneous order confirmation.
2. An inquiry and an order may be submitted by the Recipient only in writing declarations made in any other form are ineffective.
3. In the offer or other commercial information of the Supplier, it may be indicated that it does not constitute an offer within the meaning of art. 66 of the Civil Code, and in such a case the conclusion of the agreement requires additional confirmation by the Supplier that he submits a statement that should be considered an offer.
4. If the product is to be manufactured by the Supplier on the basis of the Technical Documentation the Technical Documentation is an integral part of the agreement.
5. If, for reasons beyond the control of the Supplier, (in particular: lack of timely payment or delay in receipt of the product by the Recipient ordered on the basis of a previous agreement for more than 7 business days, the Supplier has the right to suspend the production and delivery of all open orders (Agreements) after informing the Recipient in writing about the intention to exercise this right. In the event of non-payment within the next 7 business days, the Supplier has the right to withdraw from the agreement, which will be available within the next 30 days. In the event of the above situation, the Supplier shall have the right to scrap the manufactured product, raw material or other material related to the performance of the agreement and to charge the Recipient: costs of such scrapping, costs of starting production, storage costs and costs of manufacturing the product in particular, but not exclusively: energy and labour costs.
6. Lowering the rating of the financial situation of the Recipient, increase in LME and Premium prices in the absence of hedging of the raw material by the Recipient also constitutes the basis for withdrawal from the agreement within 30 days from the occurrence of the basis for withdrawal. In that case, the last sentence of paragraph 5 shall apply. The Supplier shall not be liable for any damage caused to the Recipient and/or business partners or contractors of the Recipient. Withdrawal from the agreement by the Supplier may not be the basis for any claims against the Supplier.
7. In the case of the implementation of the service on the raw material entrusted by the Recipient the document "Terms of services on entrusted material", constituting Annex 3 to the GTCS, shall apply.

III. Transition of risk

1. The risk of loss of or damage to the product passes from the Supplier to the Recipient at the moment of issuing the product to the Recipient.

IV. Price and minimum order quantities

1. The price for the delivered product and the minimum production will be specified each time in the Supplier's offer or order confirmation.
2. The Recipient undertakes to pay the price within the time limit indicated in the offer or order confirmation, and if the deadline has not been specified therein, within the period indicated in the VAT invoice issued by the Supplier, not shorter than 3 business days.
3. Payment shall be deemed to have been made when the appropriations are received to the Supplier's bank account.
4. If, after the conclusion of the Agreement, circumstances arise justifying an increase in the price of the product, i.e. an increase in price generating elements, the Supplier has the right to proportionate, unilateral increase in the price of the product, indicating the reason for the increase (price-setting price list). The increase may not be higher than the actual increase in price-setting factors. The price drivers are:

- a) LME aluminium - 3M seller;
 - b) Exchange rates (USD, EUR);
 - c) Production costs (energy, gas, water, sewage, minimum wage).
5. The prices quoted by the Supplier are net prices and will be increased by the tax on goods and services at the rates applicable on the date of issuing the VAT invoice, unless the law provides for exemption from such tax. The prices do not include any taxes, fees and other public law charges.
6. For the issuance of attestations or material certificates, including the preparation of FAI and PPAP reports, fees are charged according to the rates and prices adopted by the Supplier, about which the Recipient will be informed in the accepted offer or in the order confirmation, if he submits a request in this respect earlier.

V. Payment security

1. The Supplier has the right to make the performance of the agreement dependent on assigning the Recipient a trade credit insurance limit in the company insuring receivables, on prepayment of the delivery (payment in advance), on the payment of due invoices or the establishment of appropriate property security.
2. The security should be granted before the date of the first release of the Recipient's product. If the Recipient does not provide security with this period, the Supplier has the right to refrain from releasing the Product.

VI. Performance of the Agreement

1. The Supplier, upon immediate notification to the Recipient, reserves the right to postpone the deadline for the performance of the agreement or cancel the order confirmation in the event of failure, cancellation or delay in the delivery of tools, raw materials and services by the Supplier's sub-supplier or other unforeseen fortuitous events that the Supplier could not overcome, and which, moreover, he did not foresee or could not foresee.
2. The supplier shall also not be liable for force majeure. The concept of force majeure should be understood as an event that could not have been foreseen with the diligence required in commercial relations, which is external to the Supplier and which he could not oppose by acting with due diligence. Force majeure events are in particular: general strike, internal struggles in the country or abroad, blockade of border crossings, ports or other commonly used entry or exit points, export or import bans, earthquakes, floods, epidemics and other events of elementary forces of nature, the Supplier could not overcome, and which, moreover, he did not foresee and could not foresee.
3. Due to the specificity of the technology of the production process, the Supplier reserves the right to surplus or shortage of products in respect of the value resulting from the agreement of up to 15% of the quantity covered by the contract.
4. In the case of services performed by the Supplier on the raw material entrusted by the Recipient, for technological and production reasons, the Supplier reserves the right to lose the entrusted raw material. The amount and method of settling the loss of the entrusted raw material will be presented to the Recipient for acceptance each time, in particular in the offer.
5. The weight of the products marked in kilograms per metre in the drawings, is indicative and does not bind the Supplier. The Supplier as the tonnage of the product covered by the invoice assumes the actual weight of the product.
6. The actual weight of the delivered product may differ from the weight given on the GIN in the tolerance range of +/- 4%.
7. The Supplier is bound by the factory tolerance of dimensions and shape of the Products, based on European standards, i.e. the standards of the European Committee for Standardization (CEN) EN 755-9 and EN 12020-2, unless other values are agreed by the sides in writing.
8. All tooling, matrix and other tools necessary to implement the production or fabrication of profiles being products shall be made by the Supplier or another entity on his behalf. The cost, date and condition of preparation and implementation of production are specified in the offer.

VII. Product Acceptance

1. Delivery is made based on the selected INCOTERMS 2020 rule. If the sides do not choose the rule, the delivery will be carried out on the basis of the FCA (Free Carrier) rule. The place of receipt of the product is the Supplier's registered office - the Supplier's production plant or warehouse in Żory.
2. The Recipient undertakes to verify the delivered product in the manner specified in the GTCS and the attached product documentation (WZ, CMR).
3. The Sides agree that the cost of loading the product on the means of transport rests with the Supplier, and the cost of unloading on the Recipient. Unloading of the product is each time the responsibility of the Recipient.
4. The ordered product must be collected within 7 working days from the date indicated in the offer or order confirmation.
5. Failure to collect the product by the recipient within the time limit specified in paragraph 4 entitles the Supplier (at his choice) to:
 - a) transfer of the product to the warehouse of pending products to ship and charge a storage fee in the amount of 0.5% of the price specified for the performance of the agreement for each day of delay in receipt and charging the Recipient with any costs incurred;
 - b) withdraw from the agreement and charge the Recipient with all resulting costs, with the proviso that by law the Supplier may use the withdrawal within 30 days from the date of occurrence of the basis for exercising this right. In such a case, the last sentence of point II.5 shall apply.

VIII. Product defect

1. The Supplier shall provide the Recipient with a quality guarantee for a period of 12 months from the date of Delivery (warranty period). After this period, the right to complain expires. The Supplier's liability under the warranty is excluded, including towards Customers who are entrepreneurs running a sole proprietorship, who conclude the agreement directly related to the subject of their business activity, and the content of the agreement shows that it is of a professional nature for them.
2. The Guarantee for Products is granted under the Extral Guarantee Conditions constituting Annex 1 to the GTCS.
3. During the warranty period, the customer is obliged to notify the Supplier about:
 - a) visible damage to parcels and non-compliance of quantitative packages or transport documentation - no later than at the time of receipt of the product;
 - b) visible defects of the products (in particular corrosion) - immediately after their detection, but no later than within 7 days from the date of delivery;
 - c) hidden defects - within 5 days from the date of detection of the defect and before performing any activities interfering with the defective goods.Under pain of losing right under guarantees, right to compensation (Civil Code Art. 471) and formulating any other demands against the Supplier. The above does not exclude the Supplier's liability for damage caused intentionally.
4. Notification of a defect in the product should be submitted in writing and contain at least:
 - a. description of the defect/ incompatibility;
 - b. parcel number (damaged or from which the advertised product originates) or delivery document number.Complaints submitted in another form or incomplete will be considered null and void.
5. The recipient is obliged under pain of rejection and rejection of the complaint, to provide all parameters at the Supplier's request product, circumstances of purchase, transport, storage, production, processing of the product, as well as other information necessary to consider the complaint.
6. In the event of damage to parcels, the Recipient, under pain of losing the rights under the guarantee, is obliged to:
 - a) dispose of an appropriate damage report and disclose the damage in the WZ;

- b) leave the damaged package until the arrival of the Supplier's representative and joint checking of the contents of the package unless otherwise agreed together with the Supplier.
7. The complaint will be considered within 14 days from the date of delivery of the complaint to the Supplier only in writing. The Supplier may extend the period of considering the complaint if it is necessary to carry out additional, including in particular, the performance of tests.
8. If the complaint is accepted, the Supplier, at his choice:
- replace the defective product with one free from defects, or
 - refund to the Recipient a part of the price in proportion to the reduced value of the Product resulting from its defectiveness.
9. The Supplier shall be released from liability under the guarantee and for improper performance of the agreement if the defects of the product:
- are caused by storage or internal transport at the Recipient's premises inconsistent with the requirements indicated on the label, Supplier's recommendations (Annex 2 to the GTCSD) or in paragraph 13 below and appropriate for a given type of products;
 - result from the Technical Documentation;
 - revealed themselves only in part of the products which together represent 3% or less of all products covered by the agreement; if the above margin of tolerance is exceeded, the Supplier's liability shall apply only to the remaining part of the products (i.e. the quantity not exceeding 97% of the products from the agreement).
10. The Recipient may not invoke defects in the product in the event of using the wrong technological process, poor selection of material and its purchase in relation to the requirements of the processes and Technical Documentation. The Supplier's liability under the guarantee is also excluded when the Recipient repaired the product without the written consent of the Supplier, as well as before the inspection and consideration, he sold, processed himself part or all of the purchased product, having knowledge of its deficiencies, damaged or improper parameters.
11. The Supplier shall deliver a product with the properties and parameters specified in the Supplier's offer or Technical Documentation. The Supplier does not ensure the suitability of a given product for a specific application. The risk of destination and use of the product covered by the agreement lies solely with the Recipient. Any information in this respect is courtesy and indicative only and cannot be treated as a purpose assigned to the Supplier falling with the scope of the Supplier's obligation
12. Initiation of the complaint procedure does not release the Recipient from the obligation to pay for the delivered product. Issues of settlements, discounts will be agreed after considering the complaint.
13. In the event of defects, discoloration or corrosion on the products, the Supplier shall be released from liability under the guarantee and for improper performance of the agreement in the event of storage or transport of the products in a manner inconsistent with the following guidelines for transport, unloading and storage:
- aluminium sections must be loaded, unloaded, transported and stored in conditions which prevent contact with moisture;
 - aluminium sections must be transported absolutely protected against sliding or getting wet;
 - it is unacceptable to transport an uncovered car, especially in changing weather conditions (rainfall, snowfall). Unloading and loading should be carried out with particular care because of the ease of damage to the products;
 - aluminium sections should be stored in dry and airy rooms protected against sudden changes in temperature;
 - aluminium products should be stored in rooms protecting against precipitation in order to avoid corrosion and mechanical damage. Aluminium products should not be stored in the open air;
 - particular attention should be paid to winter unloading and storage in heated warehouses. Due to the significant temperature difference between the profiles, water precipitates, which leads to corrosion;
 - storage of aluminium products in places where they are exposed to large changes in humidity and air temperature
- is prohibited, as it may lead to condensation between sections, which may cause corrosion centres in the form of black spots;
- if aluminium sections get wet during transport, handling or storage, it is absolutely necessary to dry all sections and put them with appropriate, dry spacers - so as to allow free air circulation. Storage of wet profiles may lead to damage to the coating or to corrosion centres;
 - in the case of car collection the carrier should properly secure the aluminium profiles so that they do not suffer mechanical damage and get wet;
 - when unloading, loading or moving aluminium profiles special care should be taken not to scratch the coating and avoid moving the profiles, as this may cause damage;
 - in the case of storing profiles that are protected with a protective film, it is necessary to tear this film and unseal the package. This will allow air to flow from the lower and upper sides of the profiles, eliminating the occurrence of condensation between the profiles. Longer storage of profiles with protective film may lead to surface damage;
 - contact of aluminium profiles with copper should be avoided, as this may cause.
- IX. Late payments, liability**
- In the event of the Recipient's delay in paying the price under any sale, delivery or other contract between the sides covering the production of products, the Supplier shall have the right to refrain from the performance of all concluded contracts (including the release of the product) until the Recipient pays all due amounts due together with interest from these contracts. If the delay of any payment to the Supplier exceeds 7 days, the Supplier may withdraw from the agreement within 30 days without setting an additional deadline. In such a case, the last sentence of point II.5 shall apply. The supplier shall not be liable for the resulting damage. Withdrawal from the agreement by the Supplier may not be the basis for any claims against the Supplier .
 - In any event of the Recipient's delay in payment of the amount due resulting from the VAT invoice issued by the Supplier under the agreement, the Supplier shall be entitled to the maximum interest for delay permitted by law.
 - In the event that the Supplier has granted the Recipient a trade limit, due to the Recipient's delay in paying the price under any sale, delivery or other contract between the sides covering the production of products, exceeding 14 days, the Supplier shall be entitled to submit to the Recipient a statement on placing all receivables covered by the trade credit in the state of immediate maturity. In the case, all receivables of the Supplier shall become due immediately.
 - The Supplier is free from any liability related to the untimely release of the Product when the reason for this is the fact that his sub-supplier has not fulfilled the delivery on time, which does not limit the Supplier's liability for damage caused intentionally.
 - If the sides agree that the delivery is on the side of the Supplier, the Supplier shall not be liable for any delay in delivery caused by reasons attributable to the carrier by means of which the product is delivered, which does not limit the Supplier's liability for damage caused intentionally.
 - Compensation for damages caused to the Recipient in connection with non performance or improper performance of the agreement shall in each case be limited to the value of a give non performed or improperly performed one off delivery, which means the value of the product covered by a given delivery, while the Supplier shall not be liable for benefits lost by the Recipient or contractual penalties imposed on the Recipient by its contractors.
 - If the Supplier performs the agreement only in part, the Recipient has no right (if he has such a right) to withdraw from the agreement in the part performed.
- X. Proof of export, tax on goods and services**
- IF the Recipient or his attorney having its registered office outside the territory of the Republic of Poland collects the product and transports or send it to a country outside the European Union, it is obliged to submit to the Supplier a copy of the document required by tax

regulations in which the customs office specified in the costumes regulations confined the export of the products outside the territory of the European Union and from which the identity of the product delivered by the Supplier with the product exported outside the European Union is derived. If this document is not presented by the Recipient by the 25th day of the month following the calendar month of receipt of the products, the Supplier shall charge the Recipient with the amount of tax on goods and services at the rate applicable to domestic delivery for the products delivered together with interest due. If this document is subsequently presented by the Recipient, the Supplier shall correct the previous charge of value added tax.

2. In the case of delivery from the territory of the Republic of Poland to another European Union country, the Recipient is obliged to provide the Supplier with its valid identification number for intra-community transactions, under which it operates in a European Union country other than Poland and to provide documents clearly confirming that the products delivered by the Supplier have been exported from the territory of Poland and delivered to the buyer on the territory of another Member State of the European Union, in particular: signed and transport documents and VAT invoice stamped by the Recipient. If the above documents are not presented by the Recipient by the 25th day of the month following the calendar month of receipt of the goods, the Supplier shall charge the Recipient with the amount of tax on goods and services at the rate applicable to the domestic delivery for the products delivered, Together with interest due. If this document is subsequently presented by the Recipient, the Supplier shall correct the previous charge of value added tax.
3. If the sides agree that the delivery is on the side of the Supplier, and therefore the delivery of the product takes place by means of transport to the Supplier, the Recipient is obliged to sign the GIN and/or CMR document after unloading the product at the destination and immediately transfer the said documentation to the carrier.
4. In the case of receipt of the product by own means of transport by the Recipient from the EU - an appropriate statement submitted by the Recipient no later than 3 days before the date of delivery is required.
5. The Supplier may, at its own discretion, make a delivery outside the territory of the Poland with the calculator of VAT, and after sending by the Recipient documents confirming leaving the territory of Poland and reaching the destination, make an appropriate correction of the invoice and make an appropriate refund of the amount from the original invoice or make appropriate compensation with the amounts due from the Recipient.

XI. Patent protection and confidentiality of trade arrangements

1. In each case, when the product is manufactured on the basis of Technical Documentation, for infringement of third party rights, in particular copyrights and industrial property rights, by the Technical Documentation or products, to the extent that the breach results from the Technical Documentation, the Recipient is solely responsible for the effects of the above, and therefore will be obliged to repair the damage suffered by the Supplier in full in this respect.
2. Matrix and other equipment necessary for production made by the Supplier on the basis of Technical Documentation, constitute its property as affixed asset and the owner of the shape remains the Recipient, subject to sections 3 and 4 below.
3. The Supplier shall not manufacture or sell, directly or through another entity, products made on the basis of the Technical Documents to other recipients, including maxim unless otherwise provided for in the agreement or other written agreement of the sides.
4. In the event of non-delivery or sale to the Recipient for a period of 5 (in words: five) years from the last delivery, the Supplier has the right to scrap tools, matrix and other equipment used for a given production for the Recipient. In the event of resumption of deliveries after scrapping of the matrix, the Customer will incur additional costs of implementation (restart) of production.
5. Regardless of the content of paragraph 4 above, within two months before the end of 3 years from the start of production from a given matrix, the Supplier will ask the Customer whether he will continue to use it from the matrix for production purposes. Failure by the Recipient to respond to the inquiry within 30 calendar days will be considered for a negative answer, and the Supplier shall be entitled to scrap the

matrix. In the event of a positive response to the inquiry referred to in the first sentence, the Supplier shall be entitled to charge the Recipient with storage costs, of which he will be informed.

6. All information contained in the Technical Documentation is covered by trade secrets and each party undertakes to keep it confidential during the term of the agreement and for a period of 5 years from its termination or resolve.

XII. Jurisdiction, law

1. The court competent to settle any disputes will be the common court competent for the Supplier's registered office. The Supplier may also sue the Recipient before the court competent for the Recipient's registered office.
2. Only the provisions of Polish law shall apply to the agreement.

XIII. Other provisions

1. The Recipient's receivables against the Supplier may not be the subject of any legal actions (including assignment to third parties) without the written consent of the Supplier.
2. The possibility for the Recipient to make any set-offs of receivables with receivables due to the Supplier towards the Customer under commercial cooperation is excluded.
3. If individual provisions of these GTCSD prove to be invalid or ineffective, this shall not affect the validity and effectiveness of the remaining provisions. In such a case, the sides undertake to adopt such provisions that reflect the previous provisions in an effective manner.
4. The administrator of Personal Data is: EXTRAL Sp. z o. O. The data is collected in order to establish contact, conduct business talks, and implement a business contract. The subject of personal data has the right to access personal data, the right to request correction, deletion or limitation of the processing of this data. Details of the processing are available in the Data Protection Policy available at: <https://extral.com/pod>.
5. Annexes to the GTCSD are:
 - a) appendix no. 1 - Supplier's Warranty Conditions;
 - b) appendix no. 2 - Supplier's recommendations regarding the transport, unloading and storage of aluminium products;
 - c) appendix no. 3 - Terms of service on entrusted material.

The Management Board of EXTRAL Sp. z o. o. which is based in Żory.