

## **Appendix No. 1 to the Sale Agreement/Contract**

### **GENERAL TERMS AND CONDITIONS OF SALE**

#### **I. Definitions of terms:**

1. Terms and Conditions – means these General Terms and Conditions of Sale.
2. Sale Agreement - means any agreement for the sale or delivery of Goods of a specified quantity, quality, assortment and packaging, concluded between the Buyer and the Seller, regardless of the name given to such Agreement by the Parties (e.g. Contract) and regardless of the manner, procedure and form of its conclusion.
3. Seller - means Südzucker Polska SA with its registered office in Wroclaw, belonging to the Südzucker Group.
4. Buyer - means the party to the Sale Agreement, other than the Seller.
5. Goods - means sugar or other products included in the Seller's commercial offer, which are the subject of the Sale Agreement.
6. Party/Parties - means the Buyer or the Seller.
7. Documentary form - means the submission of a declaration of will by a Party via fax or e-mail.
8. In writing means the submission by a Party a declaration of will in a document and affixing the handwritten signature of such a Party's representative in such document.
9. Credit limit - means the limit granted to the Buyer by the Seller, corresponding to the sum of: (i) the insurance limit granted to the Buyer by the insurer selected by the Seller on the basis of an agreement concluded between such insurer and the Seller, and (ii) the limit granted by the Seller, not covered by the insurance resulting from the above-mentioned agreement concluded between the insurer and the Seller.
10. Force majeure – means an unavoidable and unforeseeable event over which the Party affected by its impact or consequences had no influence and which it could not avoid despite taking appropriate measures, excepting economic slowdown, collapse of the sugar market, changes in general business conditions and other similar business events.

#### **II. General provisions:**

1. These Terms and Conditions, together with the appendices:
  - a) apply to and govern each Sale Agreement, unless otherwise expressly provided in the Sale Agreement,
  - b) in case of doubt or discrepancy between the provisions of the Terms and Conditions and the provisions of the Sale Agreement, the provisions of the Sale Agreement shall prevail,
  - c) repeal and exclude the application of any general terms and conditions of purchase applicable to the Buyer or used by the Buyer, unless otherwise expressly stated in the Sale Agreement.
2. Subject to point 3 below, each Party undertakes not to disclose to any third party any information concerning the other Party which it has learned during or in connection with the performance of the Sale Agreement (including an undertaking not to disclose the content of the Sale Agreement or any annexes thereto). If a Party performs the Sale Agreement with the help of its employees or a third party, such as a contractor of the Party, a service provider of the Party, etc., the Party using the work of an employee or the assistance of a third party shall be responsible for ensuring that the above-mentioned employees or third parties also do not disclose such information.
3. In the case of the Seller, the confidentiality requirement under point 2 above shall not apply to the transfer of information referred to in this point to companies belonging to Südzucker Group.

### **III. Delivery of Goods:**

1. The quantity, quality, range and type of packaging of the Goods shall be specified in each Sale Agreement.
2. The terms of delivery of the Goods shall be determined by the Incoterms formula agreed by Parties in the Sale Agreement, unless otherwise expressly provided for in the Sale Agreement.
3. If the Parties have agreed on a so-called logistical minimum in the Sale Agreement, then an order placed by the Buyer for a quantity less than the logistical minimum shall be considered not placed, which means that the Seller shall not be obliged to fulfil such an order.
4. If the Buyer delays in collecting the Goods made available to them and ready for delivery, then the benefits, burdens and risks associated with the Goods shall pass to the Buyer at the moment the Seller makes the Goods available to the Buyer.
5. In performance of the Sale Agreement, the Seller may deliver equivalent sugar, i.e. sugar of the same assortment, quantity and quality as the Goods, in place of the Goods covered by the Sale Agreement.
6. If the place of origin or place of production of the Goods is not specified in the Sale Agreement, the Seller may deliver Goods originating from or produced in any place.
7. In the event of non-performance or improper performance of the Sale Agreement by the Seller and the Buyer's right to withdraw from the Agreement as a result of such non-performance or improper performance – the right to withdraw from the Agreement, the Buyer shall be obliged to call upon the Seller, by way of a call drawn up in documentary form under pain of nullity, to perform the outstanding obligations within an additional reasonable period specified in such call.
8. The Seller's liability for damages due to non-performance or improper performance of the Sale Agreement is limited to the actual damage suffered by the Buyer, and the amount of compensation shall in each case be limited to the (net) value of the Goods in respect of which the non-performance or improper performance of the Agreement has been confirmed by a complaint accepted by the Seller.

### **IV. Quality and quantity acceptance of Goods:**

1. The quality and quantity of the Goods shall be accepted by the Buyer, at its sole expense and risk, at the time of collection of the Goods delivered to it by the Seller.
2. Quantitative and qualitative complaints about the Goods shall be submitted (subject to the provisions of point 3 below) by the Buyer or the person receiving the Goods delivered as part of a given delivery in writing (under pain of nullity), in the form of reservations to the delivery note at the time of its signing, under pain of considering that the delivered Goods do not contain any defects and the expiry of all claims of the Buyer against the Seller in this respect.
3. In the event of hidden defects in the delivered Goods, a complaint regarding such defects shall be submitted in writing (under pain of nullity) complaint report sent by the Buyer to the Seller within 3 (three) working days from the date on which, with due diligence, such a defect could have been detected by the Buyer.
4. Complaints submitted by the Buyer in accordance with the provisions of points 1-3 above shall be considered by the Seller within 7 (in words: even) working days from the date of their receipt.
5. The submission of a quantitative or qualitative complaint by the Buyer shall not entitle the Buyer to withhold payment for the Goods covered by such a complaint until it has been considered by the Seller.

### **V. Packaging:**

1. If the Goods are delivered in packaging provided by or on behalf of the Buyer, such packaging shall be deemed suitable for this purpose and compliant with applicable regulations, including in particular food hygiene regulations. The Seller shall not be obliged to examine the condition, quality, suitability, properties, correctness, etc. of the above-mentioned packaging, and any consequences resulting from the fact that the packaging in question proves to be unsuitable for the collection, transport or storage of the Goods or proves to be non-compliant with applicable regulations (including defects in the Goods resulting from their collection in the above-mentioned packaging) shall be borne by the Buyer.
2. If the Goods are collected by the Buyer's means of transport or a carrier employed by the Buyer, the Seller may refuse to release the Goods to the driver of the means of transport provided who does not present the Seller, at its request, with a certificate or proof that the means of transport in question meets the technical and sanitary conditions for the transport of food products. Such refusal to release the Goods by the Seller shall not be considered a failure to perform or improper performance of the Sale Agreement and shall not entitle the Buyer to make any claims against the Seller. However, the Seller shall not be obliged to request the driver to present the above-mentioned proof, which means that the sole responsibility for whether the means of transport meets the above-mentioned requirements or not shall be borne by the Buyer or a third party employed by the Buyer for the purpose of transporting the Goods.
3. Unless otherwise expressly stated in the Sale Agreement, the Buyer does not acquire ownership of the pallets, barrels, containers, etc. in which/on which the Goods were delivered as part of the sale price provided for in the Sale Agreement. They remain the property of the Seller and are returnable to the Seller, at its first request, to the place and at the time specified by the Seller, at the sole cost and risk of the Buyer.

## **VI. Reservation of title to the Goods:**

1. The Goods covered by the Agreement, delivered to the Buyer in a single delivery, remain the property of the Seller until the Buyer has paid the full sale price due for these products.
2. If the Goods are processed and used by the Buyer to manufacture a new goods/products before the Buyer has paid the sale price, the manufactured goods/products shall become the property of the Seller in accordance with the provisions of Article 192(2) of the Civil Code.
3. If the Buyer combines or mixes the Goods before paying the sale price in such a way that restoring the previous state would involve excessive difficulties or costs, the Seller becomes, in accordance with the provisions of Article 193(1) of the Civil Code, but subject to the provisions of Article 193(2) of the Civil Code, a co-owner of the whole. The Seller's share in the co-ownership is determined according to the ratio of the value of the combined goods/products. the value of the combined or mixed items.
4. In the event of seizure of the Goods, encumbrance of the Goods with third party rights or other similar actions taken in relation to the Goods before the Buyer has paid the sale price, the Buyer shall be obliged to immediately notify the Seller thereof and to take, independently or at the Seller's request, together with the Seller, all measures to protect the Seller's ownership rights to the Goods.

## **VII. Exceeding and changing the Credit limit:**

1. The Credit limit shall be deemed exceeded if the total amount (gross) determined by the Seller at a given moment, due or not due, owed to the Seller by the Buyer for the delivery of Goods under the Sale Agreement, exceeds the above-mentioned Credit limit.
2. If the Buyer exceeds the Credit limit, the Seller shall have the right to:

- a) suspend, regardless of delivery deadlines, the delivery of Goods to the Buyer until the above-mentioned Credit limit is no longer exceeded,
- b) withdraw from the Sale Agreement in respect of the Goods that were to be delivered to the Buyer after the date on which the Credit limit was exceeded.

3. The Credit limit amount may be changed (increased or decreased) at any time by unilateral decision of the Seller.
4. A change in the amount of the Credit limit does not require the Buyer's consent, does not constitute an amendment to the Sale Agreement and is binding on the Buyer upon notification of such change by the Seller to the Buyer by e-mail to the e-mail address provided by the Buyer.

## **VIII. Invoicing and payment of the sale price:**

1. The Seller shall issue a separate VAT invoice for each completed delivery of Goods. The invoice shall be issued in accordance with applicable law (until 31 January 2026 – in the form of a PDF/EDI file, and from 1 February 2026 – in the form of a structured KSeF invoice or, in cases specified in the regulations, in electronic form (PDF or xml) and - in each case except for the use of KSeF – sent by e-mail to the address indicated by the Buyer.
2. The sale price of the Goods specified in the Sale Agreement is a net price. VAT is added to the net price in accordance with applicable law.
3. For the purposes of determining the invoice amount, the weight or quantity of the Goods as determined by the Seller at the time of their release and loading onto the means of transport provided for the delivery of the Goods to the Buyer shall be taken into account.
4. Unless the Sale Agreement clearly states otherwise, the payment deadline for the sale price covered by a given invoice is 10 days from the date of issue of the invoice by the Seller. Payment of the invoice shall be made by bank transfer to the Seller's account indicated on the invoice.
5. Subject to point 6 below, the date of payment shall be the date on which the Seller's account is credited with the amount due from the Buyer.
6. If the invoice payment date falls on a Saturday, Sunday or public holiday in accordance with applicable law, then this date shall be deemed to have been met by the Buyer, provided that the Seller's bank account is credited with the amount due to him on the basis of such invoice on the first working day following such Saturday, Sunday or public holiday.
7. In the event of a delay by the Buyer in paying the amounts due to the Seller, the Seller shall be entitled to claim the outstanding payments from the Buyer and to demand that the Buyer pay interest as provided for in the Act on Counteracting Excessive Delays in Transactions. If the Seller commissions a third party to pursue outstanding payments or interest from the Buyer, the Buyer shall be obliged to reimburse the Seller, at its first request, for all costs related to such pursuit, in particular the amount corresponding to the remuneration, commission, etc. of the third party performing the debt collection on behalf of or for the Seller.
8. In the event of a Buyer's delay in paying any amounts due to the Seller lasting seven working days or more days, the Seller – regardless of other rights, including the rights referred to in point 7 above – shall be entitled to:
  - a) suspend, regardless of the agreed delivery deadlines, the delivery of the ordered Goods to the Buyer until the Buyer has settled the outstanding payments together with interest, or
  - b) withdraw from the Sale Agreement, in whole or in part, without the obligation to set an additional deadline for the Buyer to make outstanding payments together with interest.
9. If, in accordance with the Sale Agreement, the Buyer is entitled to certain discounts on the sale price of the Goods agreed in such Sale Agreement, then the condition for the Buyer to acquire the right to such discounts is the payment of the sale price from which the above-mentioned discounts

are to be calculated, on time and in full. This means that the above-mentioned discounts shall be calculated after the Buyer has paid the sale price in accordance with the provisions of the previous sentence.

10. The Parties limit the Buyer's right to set off its claims against the Seller against the Seller's counterclaims against the Buyer in such a way that such set-off by the Buyer is only possible in relation to the Buyer's claims against the Seller which are undisputed, have been recognized by the Seller or result from a final court ruling.
11. In the case of intra-Community supplies exempt from taxation in the European Union (in accordance with Article 138 of EU Directive 2006/12), if the goods are transported at the Buyer's request by the Buyer's own transport or the Seller's own transport, the Buyer shall be obliged to confirm to the Seller, within 3 weeks from the date of delivery of the Goods, their acceptance in another European Union country. This confirmation shall include a list of the Goods and their quantity, the date and place of acceptance (unloading). The confirmation must be submitted on the form provided by the Seller ("Entry certificate"). If the Buyer does not provide the above confirmation in a due time, the Seller will be forced to issue or correct the , charging VAT at the rate applicable in Poland.

## **IX. Personal data:**

The Seller and the Buyer shall provide each other with the details of their representatives, contact persons or persons responsible for the performance of specific tasks under the Agreement, including: (a) first and last name, (a) e-mail address, (c) position, (d) telephone number. The party that has received the above personal data becomes the personal data controller within the meaning of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46 ("GDPR"). Attached to these Terms and Conditions, in Appendix 1, is the content of the Seller's information clause for persons whose data it processes. The Buyer undertakes to inform its representatives, designated contact persons or persons performing tasks under the Agreement (provided that their data has been made available).

## **X. Force majeure:**

1. None of the Parties shall be liable for non-performance or improper performance of the Sale Agreement caused by the action or effects of Force Majeure.
2. The Party affected by the action or effects of Force Majeure shall immediately notify the other Party thereof in writing and shall make every effort to minimize the duration and adverse impact of Force Majeure on the performance of obligations under the Sale Agreement.
3. If the delivery period specified in the Sale Agreement or the delivery deadlines resulting from the Sale Agreement or orders placed by the Buyer cannot be met due to Force Majeure, they shall be extended accordingly.
4. If the inability to perform the Sale Agreement or the inability to properly perform the Sale Agreement caused by Force majeure lasts longer than 30 days (uninterrupted), then either Party may withdraw from the Sale Agreement after the expiry of the above-mentioned 30-day period without setting an additional deadline for the other Party to perform its outstanding obligations.

## **XI. Final provisions:**

1. The court competent to settle disputes arising in connection with the conclusion and performance of the Sales Agreement shall be the common court in Wrocław appropriate taking into account the Seller's registered office..
2. Amendments to the Sale Agreement (including any annexes to the Sale Agreement) shall require a written Annex (under pain of nullity), unless otherwise specified in this Agreement (or its possible annexes).
3. In matters not covered by the provisions of the Sale Agreement or these Terms and Conditions, the applicable provisions of Polish law shall apply. The application of the United Nations Convention on Contracts for the International Sale of Goods is excluded.

## **XII. Appendices to the General Terms and Conditions of Sale:**

The appendices to these Terms and Conditions, which form an integral part thereof, are:

- a) Information clause on the processing of personal data by Südzucker Polska S.A. (Appendix No. 1)
- b) Compliance/monitoring/no violations of regulations, limits, restrictions, sanctions, etc. – declarations, guarantees and obligations of the Parties (Appendix No. 2)

### **Appendix No. 1 to the General Terms and Conditions of Sale**

#### **Information clause on the processing of personal data by Südzucker Polska S.A.**

Pursuant to Articles 13 and 14 of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC ("GDPR"), we hereby inform you that:

1. The controller of your personal data in the form of identification and business contact details, such as your name, position, email address and telephone number, is Südzucker Polska S.A. with its registered office in Wrocław, ul. Muchoborska 6, District Court for Wrocław-Fabryczna, VI Commercial Division, KRS number 0000134177 ("Controller").
2. For matters relating to the protection of your personal data, you can contact the Data Protection Officer by email at: [Inspektor.Danych.Osobowych@suedzucker.pl](mailto:Inspektor.Danych.Osobowych@suedzucker.pl) or in writing to the registered office of Südzucker Polska S.A.
3. We have received your personal data directly from you at the stage of concluding or performing the Agreement or from our contractor – the other Party to the Agreement and, at the same time, your employer/co-worker/principal.
4. The basis for the processing of your personal data is legitimate interests of the data controller (Article 6(1)(f) of the GDPR).
5. We will process your data for the purpose of performing the Agreement concluded between your employer/co-worker/client and us, including for the purpose of establishing, pursuing or defending claims arising from or related to the Agreement.
6. Your personal data will be stored until the termination of the Agreement concluded between your employer/co-worker/client and us, and after its termination or performance - for the period necessary to enforce claims arising from the above-mentioned agreement or until the expiry of the above-mentioned claims, depending on which of these events occurs first.
7. You have the right to access your data and receive a copy of it, the right to rectify (correct) your data, to delete, restrict or object to its processing, and the right to lodge a complaint with a supervisory authority.

8. The controller may transfer your personal data to data recipients involved in the performance of obligations under the Agreement and to entities affiliated with the Controller.
9. Providing personal data for the purposes specified above is voluntary, but necessary for the conclusion and performance of the Agreement.

## **Appendix 2 to the General Terms and Conditions of Sale**

### **Compliance/monitoring/no violations of regulations, limits, restrictions, sanctions, etc. – representations, warranties and undertakings of the Parties**

1. Each of the Contracting Parties (i) represents and warrants that neither it nor any of its affiliates (within the meaning of the Corporate Income Tax Act) is included in the List of persons and entities subject to sanctions (hereinafter: "List") maintained by the Ministry of Internal Affairs and Administration ([List of persons and entities subject to sanctions - Ministry of Internal Affairs and Administration - Gov.pl portal \(www.gov.pl\)](#)) and (ii) undertakes that if the performance of this Agreement requires employment, cooperation, collaboration, etc. with a third party that has been included in the List, such employment, cooperation or collaboration with the aforementioned third party will not result in a violation - either by the Party concerned or by persons acting on its behalf or for its benefit - of the sanctions listed in the List imposed on the aforementioned third party.
2. Each Party also undertakes to fully comply with applicable national, international, EU and foreign laws, insofar as they apply to this Agreement, aimed at preventing corruption and money laundering, including in particular regulations on restrictions/limits on cash transactions.
3. If the Buyer intends to perform certain obligations or activities under this Agreement with the help of third parties (e.g. agents, intermediaries, representatives, subcontractors, etc.), the Buyer shall be obliged to notify the Seller of such intention within 7 days prior to the date of the first delivery of products under this Agreement and, if requested by the Seller, immediately inform the Seller of such third parties, indicating their name/company name, registered office, and the number under which they are entered in the relevant register or record.
4. Notwithstanding the obligation referred to in point 3 above, before commissioning a third party referred to in point 3 above to perform specific activities covered by this Agreement, the Buyer undertakes to: (i) check/determine, using all available sources of information and data (including information published or made available by the Central Anti-Corruption Bureau (hereinafter: CBA)), whether the CBA is conducting an audit of the third party in question, (ii) obtain from the aforementioned third party an appropriate statement/assurance regarding the conduct or absence of the aforementioned investigation, and (iii) upon the Seller's first request, provide the Seller with the results of the verification/determination referred to in point (i) of this sentence and the statement of the third party referred to in point (ii) above. If the Buyer fails to perform or improperly performs its obligations regarding the verification of the third party referred to in the previous sentence, or if, in the light of the results of the verification/findings regarding the third party or the statement submitted by such third party received from the Buyer in accordance with the provisions of the previous sentence, the Seller has reasonable doubts as to the compliance of the aforementioned third party with anti-corruption regulations, then the Seller shall be entitled to object (in writing, under pain of nullity) to the Buyer's commissioning of such a third party to perform specific obligations/activities under this Agreement. The Seller's objection shall be binding on the Buyer, who in such a case, under pain of liability for damages referred to below, will not be able to commission the performance of any obligations/activities arising from this Agreement to a third party to whom the Seller's objection applies and will be obliged to perform this Agreement on its own or with the help of another third

party. If the Buyer intends to perform this Agreement with the assistance of such a third party, the provisions of this paragraph regarding the procedure for verifying that such a person does not violate anti-corruption laws shall apply accordingly.

5. Each Party undertakes that if the performance of this Agreement requires the delivery, transport, carriage, movement, etc. of specific goods, this shall be carried out in full compliance with all applicable laws (including export regulations), limits, restrictions, licences, etc. (both in terms of the above-mentioned goods and the type of means of transport used, delivery routes and other related issues), and if the performance of the above-mentioned activities requires cooperation with third parties, also taking into account any sanctions imposed on the above-mentioned third parties.
6. If the statements or guarantees contained in point 1 above prove to be wholly or partially untrue, or if any of the obligations referred to in points 1-5 above are performed incorrectly or not performed at all, or if any of the provisions referred to in points 1 - 5 above are breached or not complied with, then the Party that made the untrue statement or guarantee, that failed to perform or improperly performed the above obligation, or that breached or failed to comply with the above provisions (hereinafter: the "Infringing Party"), shall be obliged, in accordance with the applicable provisions of law governing the Sale Agreement, to remedy, upon first request, the damage suffered by the other Party (hereinafter: the "Injured Party") as a result of the above. In particular, the Infringing Party shall be obliged to secure the interests of the Injured Party and to remedy the damage caused to it to the fullest extent permitted by the applicable law, including, to the extent that it is legally permissible in the light of the above law, it is legally permissible - it shall be obliged to pay the Injured Party, at its first request, appropriate compensation or damages, fully compensating for such damage (including compensation for lost profits), to reimburse the Injured Party for amounts corresponding to penalties, fines, fines and other punitive charges imposed on it or paid by it, amounts corresponding to the costs incurred by the above-mentioned Injured Party for proceedings, legal service or protection costs, costs of lost licenses, permits, authorizations, etc.