

## GENERAL TERMS OF SALE

Effective date: **March 01st 2026**

### **§ 1 GENERAL REGULATION**

1. The following terms used in these General Terms of Sale (“GToS”) shall have the following meaning:
  - 1) **Price:** a value given in zloty or euro per a unit of goods without taxes and fees (net); the value in EUR is translated into PLN at the NBP’s selling exchange rate of the day preceding the invoice date;
  - 2) **Business Days:** business days from Monday to Friday, excluding Saturdays and public holidays or other non-business days at the Seller’s plant, as defined in the decision of the Seller’s Board of Directors;
  - 3) **Buyer:** a legal person, a natural person carrying out business activity and buying goods or services in connection with such an activity, or another entity that is not a legal person but has legal capacity by law, excluding a consumer within the meaning of Art. 22<sup>1</sup> of the Civil Code;
  - 4) **Seller:** Europapier Polska Sp. z o.o. with its registered office in Warsaw, Al. Jerozolimskie 98, 02-305 Warszawa, entered into the Register of Companies kept under the National Court Register by the District Court for the capital city of Warsaw in Warsaw, 12<sup>th</sup> Commercial Division of the National Court Register, under the number 0000112435, NIP (VAT No): 593-109-25-50, share capital: PLN 21,020,000;
  - 5) **Goods:** raw materials or products offered by the Seller, including those specified in the offer or price list;
  - 6) **Sales Agreement:** an agreement concerning the sale or delivery of Goods between the Seller and the Buyer;
  - 7) **Transport Service:** the transport of Goods ordered to the delivery place;
  - 8) **Net value:** a value of Goods sold and delivered under the Sales Agreement, given without tax and extra fees.
2. If the Buyer and the Seller have entered into a master sales agreement or another cooperation agreement, such an agreement shall prevail in the event of discrepancies between the agreement and these GToS.
3. These GToS shall apply to all Sales Agreements between the Seller and the Buyer.

### **§ 2. EXECUTION OF THE AGREEMENT**

1. The Sales Agreement shall be deemed to have been entered into upon the arrangement of all key regulations of such an agreement or additional terms and conditions. The Sales Agreement shall be entered into by the Buyer submitting and order and the Seller confirming the acceptance of such an order, subject to Art. 1a below.

- 1a. In the case of certain categories of Goods, the Buyer may present detailed terms and conditions for the execution of the Sales Agreement which prevail over these GToS. The special terms and conditions of the Sales Agreement shall be submitted in an electronic form in response to the Buyer's order. The Sales Agreements concerning such Goods shall be deemed to have been entered into upon the submission of the offer by the Seller. If the Buyer does not make a statement within 2 Business Days, the offer shall be deemed to have been accepted.
2. The Buyer may submit its orders by phone or by e-mail. The orders shall include in particular:
  - the Buyer's name, address and VAT number (NIP);
  - the delivery due date and place (the delivery address if different than the Buyer's registered office);
  - the quantity and type of the Goods ordered, including all characteristics of the Goods that enable their correct identification;
  - the data of a person ordering the Goods (including in particular forename, surname, function, contact data).
3. The order sent by e-mail shall be submitted by the Buyer by the use of a correctly completed order form (template), if used by the Seller.
4. The order may be preceded with the Buyer's inquiry and a sales offer. The sales offer may include in particular the data of the Goods (like type, quantity, etc.), a price and additional costs, as well as the planned delivery date. The Seller's offer shall be subject to the Buyer's acceptance at least before the order submission.
5. The Seller shall immediately notify the Buyer of its inability to perform the order or any other reservations related to the order.
6. The orders may be submitted on Business Days from 8 a.m. to 5 p.m. Any order submitted after 5 p.m. on any Business Day shall be deemed to have been submitted on the following Business Day.
7. The Seller shall confirm that the order will be performed at least in the same form as the order has been submitted, subject to Art. 1a above.
8. In the event:
  - a) the Seller's commercial terms and conditions applicable to the producer of the Goods change between the Sales Agreement date and the planned delivery date (including in particular: an increase in the buying price and or an increase in/introduction of additional fees which are not included in the price, etc.); or
  - b) the Goods are not available at the producer's price which was applied to enter into the Sales Agreement, and such an unavailability exists for a longer time in the period between the Sales Agreement date and the planned delivery date, the Seller shall be deemed to not be able to perform the order as a result of circumstances which neither Party is liable for, and the Seller shall have the right to unilaterally change the price (hereinafter referred to as "Changed Price"), and the Changed Price shall be considered as a new offer. The Buyer shall be immediately informed about the Changed Price by e-mail. If the Buyer does not object within 2 Business Days from the receipt of that information, it shall be deemed to have

accepted the Changed Price. In the event the Buyer submits its objection within the above period, the Sales Agreement shall be deemed to have been invalid in relation to the Goods whose price has been changed.

### **§ 3. DELIVERY, TRANSPORT, RESERVATION OF GOODS**

1. Deliveries to places agreed as at the Sales Agreement date (in the Republic of Poland) shall be made at the Seller's cost and risk, subject to § 3.4 and § 3.5 hereof.
2. The risk of loss or damage of the Goods shall pass to the Buyer as of the hand-over of the Goods at the delivery place or as of the hand-over of the Goods from the Seller's warehouse if the Goods are collected by the Buyer on its own.
3. In the event the Buyer (or a person chosen by the Buyer) collects the Goods from the Seller's warehouse on its own account, such a person shall present a written authorisation to collect the Goods, including at least the person's forename, surname and ID card number, unless those data are given by the Buyer as at the Sales Agreement date (e.g. in the order).
4. The Seller may charge the Buyer for the cost of transport (transport fee) as follows:
  - 1) 4,5% of the net value of the Goods included in the invoice, in any case; or
  - 2) PLN 100 net if the Net Value of the Goods is smaller than PLN 1,000 in the case of traditional sale; or
  - 3) PLN 100 net if the Net Value of the Goods is smaller than PLN 500 in the case of orders made online via B2B SHOP or
5. The transport fees referred to in § 3.4 shall constitute additional costs payable to the Buyer and not included in the price.
6. The Seller's transport services do not include unloading and carrying of the Goods.
7. The Buyer is obliged to:
  - 1) inspect the Goods immediately upon their hand-over. In the event of any irregularities in the Goods delivered to the Buyer in comparison with the delivery document (differences in quantities or types of the Goods), the moment the Goods are handed over, the Buyer shall draw up a certificate of discrepancies or record those discrepancies in the delivery document, and always specify the number of a pallet on which the Goods are delivered. Otherwise the delivery shall be deemed to have been duly completed;
  - 2) indicate in the transport documents (consignment note) the exact date and time of receipt of the goods, under the penalty of recognizing that the delivery was made at the time indicated by the carrier.
8. The delivery shall be considered as being in conformity with the order if the quantity and quality of the Goods comes within the limits of tolerance (weight, basis weight, number of sheets, etc.) applicable to the type of the Goods by the producer. The delivery is deemed to have been completed at the time indicated by the carrier, unless the Buyer fulfils the obligation specified in Section 7 point 2 above.
9. In the event the Goods are not collected or refused to be collected by the Buyer despite of the due performance of the Sales Agreement by the Seller, the Seller may charge the Buyer for all costs related to the Buyer's delay in the performance or

refusal to perform the above activities, as well as make other claims for related damages. In the event the delay in acceptance exceeds 2 weeks from the date the goods are made available to the Buyer, the Seller may sell the Goods that have not been collected from its warehouse or transfer the Goods to the third party for longer storage at the Buyer's cost and risk, or withdraw from the Sales Agreement within 90 days of the expiry of the above 2-week period. Upon the withdrawal from the Sales Agreement, the Seller shall not be obliged to repay the amounts received from the Buyer. The withdrawal shall have no influence on the right to claim the payment of those amounts.

10. In the event the acceptance is delayed as referred to in Section 9 above for more than 30 days, the Seller may charge the Buyer for the cost of storage of the Goods sold and not collected of PLN 3.00 per each pallet per commenced day of storage after the above period of 30 days.
11. At the Buyer's request, the Seller may reserve the Goods free of charge for 2 Business Days of the request date. The reservation may only refer to standard goods stored in the Seller's warehouse.
12. Subject to the Seller's prior consent, the Buyer shall have the right to return the Goods on the basis of the completed complaint / return form.
13. The used, processed or damaged Goods or the Goods that have been prepared by the Seller on the basis of the Buyer's special order or the Goods whose features are not subject to the Seller's standard offer (e.g. non-standard dimensions) must not be returned.
14. In the event the Goods returned are collected by the Seller, the Buyer shall pay an extra fee per ton of the Goods, as agreed with the Seller.
15. In the event the Goods returned are collected by the Buyer, the Seller may refuse, without any consequences, to accept the Goods if they have not been duly prepared for transport.
16. In the event the Buyer returns the Goods in accordance with the above sections for reasons not caused by the Seller, the Seller may charge the Buyer for a reduction fee of PLN 700/ton, however not smaller than PLN 150. The Seller may set off the reduction fee with the Buyer's claim for the repayment of the Price or a part of the Price.
17. Each document related to the delivery or hand-over of the Goods, including certificates of discrepancies between the delivery and the Sales Agreement or certificates of defects, shall be signed by relevant persons in a legible way to enable the identification of those persons.
18. Each delivery shall be confirmed with a relevant delivery document, i.e. a bill of lading (at the delivery) and an electronic WZ document sent to the e-mail address specified by the customer.
19. In the event the Goods are delivered to the Buyer's premises (or another place specified by the Buyer) without going through the Seller's warehouse, the Buyer shall send a copy of the document confirming the acceptance of the Goods (bill of lading, WZ document, etc.) to the Seller immediately, however no later than within two Business Days.

20. Notwithstanding this paragraph, the Parties may enter into a separate agreement on the storage of goods, which will provide for the storage period and fee.
21. In the case of non-standard orders, prepared by the seller at the special request of the buyer or with a special price:
  - 1) The Client is entitled and obligated to collect the entire Goods from the EPPL warehouse within a non-negotiable deadline of 30 days from the date of delivery of the Goods to the EPPL warehouse, subject to paragraph 2 below.
  - 2) The buyer is entitled to place one or several calls for goods, resulting in the collection of goods, within 30 days from the date of delivery of goods to the seller's warehouse;
  - 3) Each collection or release of goods from the seller's warehouse results in the issuance of an appropriate VAT invoice for the respective part or the entirety of the released goods;
  - 4) In the event of the buyer's failure to collect the goods within the deadline specified in point 1) above, the seller is entitled, without additional notice, to deliver all goods not collected by the buyer to the address indicated in the buyer's order or in the order confirmation, and to issue an appropriate VAT invoice;
  - 5) The delivery referred to in point 4) above is at the buyer's expense;
  - 6) The buyer does not have the possibility to return the goods referred to in § 3 section 12 or to store the goods referred to in § 3 section 9 above.

#### **§ 4 DEFECT WARRANTY, COMPLAINTS**

1. The Seller shall not grant any guarantee for the Goods. The statutory warranty for defects, as stipulated in the Civil Code, is modified as follows:
2. Defects in the Goods shall be reported to the Seller by the customer within the following time limits:
  - a) in the event of visible defects that can be noticed the moment the Goods are handed over, on the delivery date; provided that the defect is recorded in the delivery document or in a separate certificate signed by the driver and the photos of the defect are attached;
  - b) in the event of hidden defects which cannot be noticed as at the hand-over of the Goods, within 5 days of the delivery date; provided that the defect is reported in writing.
3. In the event the defects are not reported within the time limits or in the form specified in § 4.2 above, the Seller shall have the right to refuse to take the notice into consideration and shall not be liable for the defects.
4. In the event of a defect in the Goods (including in particular damages in transit), the Buyer shall provide the relevant evidence of the defect, provide any and all necessary information related to the defect to the Seller, and take reasonable efforts to minimise any further damage.
5. The Seller's liability for defects shall be fully excluded in the case of the sale of sub-standard Goods or the end of series of the producer's assortment. The Seller shall

inform the Buyer about such characteristics of the Goods as at the Sales Agreement date or in its offer.

6. Having received the notice under § 4.2, depending on the size and character of the defect, the Seller may inspect the defective Goods or request the Buyer to deliver the Goods to the producer or another inspection place. The Parties shall draw up a certificate of complaint to be signed by representatives of the Buyer and the Seller (or the producer).
7. At the Seller's request, the Buyer shall immediately submit relevant samples of the Goods (in the printed and non-printed form, if applicable). In the case of hidden defects referred to in § 4.2.b, the Buyer shall also submit packaging labels to the Seller.
8. Apart from the notice of defect, the Buyer shall submit a complaint by sending the completed and duly signed complaint form to the Seller by the use of a template defined by the Seller. The form shall be sent in writing, in an electronic form or in the form of a signed scan by e-mail. The Buyer shall supplement the complaint form with copies or scans of defect-related documents (WZ document or certificate of complaint, photographic documentation, or other documents specified by the Seller).
9. The complaint shall be submitted at the latest within 14 days of the day the defect referred to in § 4.2 is reported, provided that this deadline may be extended based on the duration of inspection activities referred to in § 4.6 above.
10. If the producer is responsible for the defects, the Seller shall send the complaint form with attachments and other information received from the Buyer, labels and samples of defective goods to the producer.
11. The Seller shall inform the Buyer about the expected date by which the Buyer's complaint will be examined or about any need to supplement the complaint.
12. In the event the Buyer makes a complaint concerning defects in the Goods, the Seller shall reduce the price or replace the Goods with non-defective ones or agree on another compensation with the Buyer, depending on the producer's decision (if the producer is responsible for the defects).
13. Despite of the notice of defects, the Buyer shall not be entitled to suspend the payment of the Price within the payment due date agreed by the Parties.
14. All of the Buyer's complaints against the Seller, including in particular those resulting from defects in the Goods, shall be limited to the value of the Goods given in the as the selling price (and in the case of defective goods, to the price of such a part of the Goods that are found to be defective), excluding the Seller's liability for lost benefits (*lucrum cessans*), subject to Sections 15-19 above.
15. The Seller shall not be liable for defects caused during the hand-over of the Goods to the Buyer.
16. The Seller shall not be liable for damages arising from a change in delivery dates or delivery delays caused by the producer.
17. The Seller may only be liable for direct damages, including those arising from defects in the Goods sold to the Buyer. The Seller's liability for any indirect damages shall be excluded.

18. If as a result of a delay in carriage provided by the Seller, there occurs a damage other than a damage in the Goods, the Seller shall repair such a damage solely up to the double transport fee to be calculated in accordance with § 3.4 above (carriage fee). Any other liability of the Seller within the limits of Sections 14-17 above shall be excluded.
19. Damages in transit provided by the Seller, including in particular the notification of those damages and complaint procedures, shall be governed by the Carriage Law and the Regulation of the Minister of Transport and Construction Industry on identifying the state of goods and on complaint procedures, unless these GToS provide otherwise.

## **§ 5 . FINANCING**

1. The Seller shall sell the Goods for cash or a commercial loan.
2. The terms of financing shall be defined by the Seller. In the event of any delay in the payment of the Buyer's liabilities, the loss of insurance of amounts payable by the Buyer or worsening of the Buyer's financial standing (based on the Seller's subjective assessment), the Seller shall have the right to modify, based on its own financial risk assessment, these terms and conditions or temporarily suspend the delivery or refuse to perform the Buyer's order.
3. The payment date shall be the date on which the creditor's bank account is credited.
4. The payment due date shall be counted from the invoice date.
5. The Buyer shall not deduct any of its claims from the Seller's claims without the Seller's prior consent to be submitted at least by e-mail.

## **§ 6. MISCELLANEOUS**

1. All disputes between the Seller and the Buyer connected with or arising from the Sales Agreement, these GToS or other cooperation agreements between the Seller and the Buyer shall be resolved in an amicable way. If the Parties are not able to reach an amicable agreement, the dispute shall be resolved by: the District Court for the capital city of Warsaw or the District Court in Krosno or the District Court in Gorzów Wielkopolski or the District Court in Siedlce or the District Court in Białystok, always at the discretion of a plaintiff. The disputes subject to the jurisdiction of a regional court shall be resolved by: the Regional Court in Białystok or the Regional Court in Rzeszów or the Regional Court in Warsaw, always at the discretion of a plaintiff.
2. The Sales Agreements, these GToS or other cooperation agreements between the Seller and the Buyer shall be governed by Polish law and shall be subject to the jurisdiction of Polish courts.
3. The Seller represents that for the purpose of a commercial transaction made on the basis of these GToS, it is a large enterprise within the meaning of Art. 4.6 of the act of 8 March 2013 on counteracting excessive delays in commercial transactions.