

**GENERAL TERMS AND CONDITIONS OF PURCHASE AND SUPPLY OF GOODS FOR DR. SCHUMACHER
SP. Z O.O. WITH ITS REGISTERED OFFICE IN LUBAŃ**

adopted by a resolution of the Company's Management Board dated 22 December 2025

DRS GTC**1. DEFINITIONS**

- 1.1. Whenever in these General Terms and Conditions of Purchase and Supply of Goods for **DR. SCHUMACHER SP. Z O.O.**, with its registered office in Lubań [the **GTC**], or in any order, agreement, offer or acceptance of an offer, reference is made to:
- 1.1.1. Buyer, Ordering Party or Client shall mean **DR. SCHUMACHER SP. Z O.O.**, with its registered office in Lubań, entered in the National Court Register under **KRS No. 0000075920**,
- 1.1.2. Seller, Supplier, Contractor, Service Provider shall mean an entrepreneur who has entered into an agreement with the Buyer to which these GTC apply;
- 1.1.3. Price shall mean the sale price, remuneration for the performance of the agreement and remuneration for the transfer of rights;
- 1.1.4. Working Days shall mean days from Monday to Friday, excluding public holidays as defined under labour law.

2. GENERAL PROVISIONS

- 2.1. These GTC apply to all agreements for the sale or supply of goods and services, including any mixed or unnamed agreements incorporating such elements, entered into by or involving the Buyer, including, in particular, those constituting the basis for purchase orders placed by the Buyer, save for the following:
- 2.1.1. agreements concluded by the Buyer with entities with which the Buyer has a shareholding relationship;
- 2.1.2. construction contracts;
- 2.1.3. cases where the parties have expressly and explicitly excluded the application of these GTC in the agreement.
- 2.2. For the avoidance of doubt, unless expressly agreed otherwise in writing, any general terms and conditions, standard terms or other similar provisions used by the Seller shall not apply to the concluded agreement, even if the Seller has referred to or purported to apply them in its dealings with the Buyer, whether prior to or at the time of concluding the agreement, including in any offer, order confirmation or other communication issued in connection with the negotiation or conclusion of the agreement. If the Buyer places an order using the Seller's electronic system which requires acceptance of the Seller's general terms and conditions, such acceptance shall only be effective where the system requires the Buyer's explicit and express acceptance of those terms. The mere ticking of a box required to place an order or proceed to the next stage of the ordering process shall not constitute acceptance of the Seller's terms and conditions nor consent to their incorporation into the agreement.
- 2.3. Unless expressly agreed otherwise in the concluded agreement, any provisions contained in offers or order confirmations issued by the Seller which go beyond specifying the subject matter of the agreement, the place of performance, the agreed price and the time for performance, shall not apply to agreements covered by these GTC. This applies in particular to any provisions

not expressly agreed in writing between the parties, including those relating to liability for non-performance or improper performance of the agreement, contractual penalties (including their amount or payment), the determination of damages, set-off of mutual claims, complaint procedures (including their rules and course), rights and liability in respect of defects, choice of law, jurisdiction and any arbitration clause. Such provisions shall, in particular, be deemed not to have been included in the agreement unless the Buyer has expressly and explicitly agreed to their incorporation.

- 2.4. In the event of any conflict between the terms of the agreement and these GTC, the terms of the agreement shall prevail.

3. CONCLUSION OF THE AGREEMENT

- 3.1. The agreement shall be concluded in writing. However, if an order or offer of the Buyer is generated electronically via the Buyer's procurement system, documentary form shall be sufficient for its validity.
- 3.2. An agreement shall be concluded by:
- 3.2.1. the Buyer placing an order and the Seller confirming acceptance of such order; or
 - 3.2.2. the Buyer accepting an offer submitted by the Seller; or
 - 3.2.3. the parties entering into an individually negotiated agreement; or
 - 3.2.4. the parties entering into a framework agreement setting out the general terms of cooperation, including the rules for placing orders which do not require acceptance by the Seller to be effective.
- 3.3. Acceptance of an order shall constitute acceptance of all amendments and additions to the Seller's offer introduced by the Buyer and shall result in the conclusion of the agreement on the terms set out in the order and these GTC.
- 3.4. The agreement may be concluded by email, unless the parties agree otherwise.
- 3.5. In the cases referred to in 3.2.1 above, the Seller shall, within 3 Working Days of receipt of the order, confirm its acceptance. Failure to do so within this period shall be deemed:
- 3.5.1. acceptance of the order, where the parties are bound by a framework agreement under which the order is placed or otherwise maintain an ongoing business relationship; or
 - 3.5.2. rejection of the order in all other cases.
- 3.6. In the case referred to in 3.2.4 above, unless otherwise provided in the framework agreement, the Seller shall, within 3 Working Days, confirm acceptance of any order placed under the framework agreement. Failure to do so within this period shall be deemed acceptance of the order.
- 3.7. The Seller represents and warrants that any person signing an offer, agreement, order or acceptance thereof is duly authorised to act on behalf of the Seller.

4. DELIVERY AND ACCEPTANCE

- 4.1. Delivery of the subject matter of the agreement shall be made on a DDP (Delivered Duty Paid) basis in accordance with INCOTERMS 2020, to the Buyer's registered office at: ul. Jeleniogórska 12, 59-800 Lubań. The Seller shall notify the Buyer at least 7 days in advance, in writing or by email, of the delivery, including its date, the exact subject matter of the delivery, the dispatch

- date, a shipping specification (including the number, weight, dimensions and contents of the packages), and any instructions necessary for proper transport and unloading.
- 4.2. Unless otherwise provided in the agreement, in the case of deliveries from within the European Union, the Seller shall comply with all requirements under applicable EU law, in particular those relating to INTRASTAT, VAT and excise duty.
- 4.3. The Seller shall ensure proper packaging of the goods.
- 4.4. The Buyer shall not be required to carry out a detailed inspection of the goods upon delivery. Only visible defects shall be reported immediately. In particular, the absence of such inspection shall not deprive the Buyer of its rights in respect of defects. Visible defects shall be recorded by the Buyer in a report prepared with the participation of the carrier or courier, or notified to the Seller immediately in writing or by email to the address indicated by the Seller. Any other defects shall be notified by the Buyer to the Seller no later than 14 days from the date on which the defect is discovered. Such notification:
- 4.4.1. may be given in writing or by email to the address indicated by the Seller;
- 4.4.2. if given in writing, shall be deemed served upon the expiry of 7 days from the date of dispatch by registered post, unless received earlier, but in any event no later than the date of the first delivery attempt notice;
- 4.4.3. if sent by email before 16:00 on a Working Day, shall be deemed served 2 hours after sending, and if sent after that time, at 08:00 on the next Working Day.
- 4.5. Unless otherwise provided in the agreement or under applicable INCOTERMS rules, the Seller shall be liable for any damage arising during carriage, unless the carrier acts on behalf of the Buyer under a contract concluded with the Buyer.
- 4.6. The date of delivery shall be the date on which the subject matter of the agreement is handed over to the Buyer at the place specified in the agreement or these GTC and confirmed by the Buyer in a delivery and acceptance certificate or other document confirming actual delivery. Partial deliveries shall require the Buyer's prior written consent, unless otherwise agreed in the agreement. In the case of partial deliveries, unless otherwise agreed, the date of delivery shall be the date of completion of the final partial delivery (i.e. its handover to the Buyer).
- 4.7. The following documents shall be supplied together with the delivery of the goods:
- 4.7.1. a shipping specification including the number, weight, dimensions and contents of the packages;
- 4.7.2. complete technical documentation necessary for proper installation at the place of use and for correct commissioning, operation and maintenance, including design and assembly drawings with all necessary details relating to mechanical, instrumentation and control, and electrical components;
- 4.7.3. material certificates, certificates of analysis, and any tests and approvals required under applicable laws in Poland and the European Union;
- 4.7.4. safety data sheets for chemical substances and mixtures, including any updates thereto, where the subject matter of the agreement requires such documentation;
- 4.7.5. instructions for the proper storage of the goods."
- 4.8. Delivery shall not be deemed to have occurred unless all documents necessary for shipment, together with all required documentation and certificates, have been provided to the Buyer in the agreed manner, enabling the Buyer to review their contents.

- 4.9. Acceptance confirming proper performance of the agreement shall be made in writing in order to be valid. Payment of the price shall not constitute acceptance nor confirmation of proper performance of the agreement.

5. PRICE

- 5.1. The agreed price shall be a lump sum within the meaning of Article 632 §1 of the Polish Civil Code and may only be amended in the cases specified in the agreement.
- 5.2. The agreed price shall include, in particular, the Seller's profit and all costs and expenses associated with the performance of the agreement in full. The Seller shall bear full responsibility for the calculation of the price.
- 5.3. The agreed price shall be a net price (exclusive of VAT) and shall be increased by the amount of VAT only if:
- 5.3.1. the Seller is a registered active VAT taxpayer; and
 - 5.3.2. the Seller's bank account is listed in the register of active VAT taxpayers maintained by the Minister of Finance (the so-called "White List"); and
 - 5.3.3. the subject matter of the agreement is subject to VAT; and
 - 5.3.4. the agreement expressly states that the price is net of VAT and shall be increased by the amount of such tax.
- 5.4. If the agreed price includes VAT, the Buyer shall be entitled to make payment to the Seller's bank account disclosed in the register of active VAT taxpayers maintained by the Minister of Finance (the so-called 'White List'), even if a different bank account is specified in the agreement. Until such account is disclosed, the Buyer shall be entitled to withhold payment, even if the contractual payment due date has already passed, and in such case shall not be deemed to be in default.
- 5.5. The Buyer shall be entitled to apply the split payment mechanism in respect of any amount including VAT, even if such mechanism is not mandatory.
- 5.6. By issuing an invoice, the Seller represents that it is authorised under applicable tax law to issue invoices. Where the Seller is a domestic entity, it shall be responsible for and warrant the correctness of the VAT rates applied. Accordingly, if the tax authorities challenge the Buyer's right to deduct VAT on the grounds that the transaction was not subject to VAT or was exempt from VAT, the Seller shall, upon the Buyer's written request issue an appropriate correcting invoice, and reimburse the Buyer for the resulting difference within 30 days of receipt of such request. If the Seller fails or refuses to issue a correcting invoice, the Seller shall reimburse the Buyer an amount equal to the VAT questioned by the tax authorities. Such reimbursement shall be made on the basis of an accounting note issued by the Buyer within 30 days of its delivery to the Seller. In each of the above cases, the Seller shall also reimburse the Buyer for any sanctions, interest, penalties or other charges incurred by the Buyer or imposed by the tax authorities. Such reimbursement shall be made in the manner described in the previous sentence.
- 5.7. Payment of the price, or any part thereof, shall be made on the basis of a properly issued and delivered VAT invoice. Invoices delivered electronically shall be sent to rechnungen@schumacher-online.com. Upon the Buyer becoming obliged to receive invoices via the National e-Invoicing System (KSeF), all invoices shall be delivered to the Buyer through that system.

- 5.8. The price shall be payable within 30 days from the date of receipt of the invoice, unless otherwise provided in the agreement. Failure to deliver a properly issued invoice shall constitute a material impediment preventing payment of the price for reasons attributable to the Seller.
- 5.9. The date of payment shall be deemed to be the date on which the Buyer's bank account is debited.
- 5.10. Unless otherwise provided in the agreement, the price shall be payable in full only upon proper performance of the agreement, as confirmed by an acceptance certificate or other written statement of the Buyer confirming proper performance. Payment of the price without a prior acceptance report or other written confirmation from the Buyer that the agreement has been duly performed shall not constitute confirmation of proper performance.
- 5.11. If the agreement provides for the payment of an advance towards the price, such payment shall, if requested by the Buyer, be conditional upon the Seller first providing security for repayment of the advance in the event of non-performance or improper performance of the agreement, or termination of or withdrawal from the agreement. Such security shall take the form of an unconditional bank or insurance guarantee, acceptable to the Buyer, payable on first demand no later than 14 days from the date of demand, in an amount at least equal to the advance, and valid for the agreed performance period of the agreement extended by 1 month.
- 5.12. In the event of any change to the performance period or any delay in the performance of the agreement, the Seller shall, no later than 1 month prior to the expiry of the guarantee and without the need for prior notice, provide a statement from the guarantor, submitted in the legally required form, extending the validity of the guarantee by a period corresponding to such change or delay, extended by an additional 1 month. In the event of non-performance or improper performance of this obligation by the Seller, the Buyer shall be entitled to demand payment under the guarantee and to apply the amount received as a security deposit securing repayment of the advance in the event of non-performance or improper performance of the agreement, or termination of or withdrawal from the agreement.
- 5.13. The Buyer shall retain the right to require the Seller to provide security for repayment of the advance in the event of non-performance or improper performance of the agreement, even after the advance has been paid. The provisions of 5.11-5.12 above shall apply accordingly. In such case, the Seller shall provide the required guarantee within 14 days of the Buyer's request. In the event of non-performance or improper performance of this obligation, the Buyer shall be entitled, at its discretion, to:
- 5.13.1. withhold payment of any amounts due to the Seller until the required security has been provided; or
- 5.13.2. retain amounts otherwise payable to the Seller and apply them as a security deposit securing repayment of the advance in the event of non-performance or improper performance of the agreement, or termination of or withdrawal from the agreement.
- 5.14. Any security deposit established by the Buyer, if not applied to satisfy the Buyer's claims, shall be returned after proper performance of the agreement, within 1 month of receipt of the Seller's written request.

6. COMPLETION DATE

- 6.1. The time for performance of the agreement shall be specified in the agreement, in particular in the Buyer's order.

- 6.2. The Seller shall promptly inform the Buyer of any circumstances which may affect the timely performance of the agreement, including any risk of delay. Such notification shall not, however, release the Seller from its obligations under the agreement. The Buyer shall be entitled, at its own expense, to carry out inspections to verify the progress of the Seller's performance, upon giving at least 1 week's prior notice.
- 6.3. If the agreement does not specify the completion date, such time shall be determined by the Buyer. Any completion date determined by the Buyer shall be reasonable in the circumstances.
- 6.4. The Seller shall be liable for compliance with the agreed time limits on a strict liability basis, and shall be released from such liability only in the event of:
- 6.4.1. force majeure;
 - 6.4.2. the Buyer's sole fault;
 - 6.4.3. the sole fault of third parties for whom the Seller is not responsible.

7. LIABILITY

- 7.1. In the event of any delay in the performance of the agreement, including any part thereof, or in the fulfilment of obligations relating to the remedy of defects or the consequences of non-performance or improper performance of the agreement, the Seller shall pay the Buyer a contractual penalty in the amount of 0.01% of the total price under the agreement for each day of delay, provided that the total amount shall not exceed 10% of the total price under the agreement. The same contractual penalty shall be due in the event of delay by the Seller in remedying defects during the period of the quality guarantee or statutory warranty for defects.
- 7.2. In the event of termination or withdrawal from the agreement for reasons attributable to the Seller, the Seller shall pay the Buyer a contractual penalty in the amount of 10% of the total price under the agreement. This shall also apply to the termination or withdrawal from part of the agreement.
- 7.3. At the Buyer's request, the contractual penalties may be cumulative.
- 7.4. The Buyer may, at its discretion, limit its claim for contractual penalties.
- 7.5. The stipulation of contractual penalties shall not exclude the right to claim additional damages under general terms.
- 7.6. In the event of non-performance or improper performance of the agreement, the Buyer shall, after prior notice, be entitled to procure substitute performance at the Seller's risk and expense. In selecting a substitute contractor, the Buyer shall not be obliged to seek the lowest-priced contractor, compare offers or take any steps to minimise the cost of substitute performance.
- 7.7. A notice requiring performance of the agreement:
- 7.7.1. may be given in writing or by email to the address indicated by the Seller;
 - 7.7.2. if given in writing, shall be deemed served upon the expiry of 7 days from the date of dispatch by registered post, unless received earlier, but in any event no later than the date of the first delivery attempt notice;
 - 7.7.3. if sent by email before 16:00 on a Working Day, shall be deemed served 2 hours after sending, and if sent after that time, at 08:00 on the next Working Day.
- 7.8. The Seller's liability to the Buyer for non-performance or improper performance of the agreement, including liability arising from termination or withdrawal from the agreement for reasons attributable to the Seller, shall not be limited in any way and shall include both actual

losses and loss of profit, insofar as they are causally connected with such non-performance or improper performance. In particular, such liability shall also include any penalties, including contractual penalties, guarantee fees, lump-sum compensation, charges, public law sanctions and any other amounts incurred which are causally connected with the Seller's non-performance or improper performance of the agreement, including in connection with termination or withdrawal from the agreement for reasons attributable to the Seller.

8. INTELLECTUAL PROPERTY RIGHTS

- 8.1. The Seller warrants that the use or disposal of the subject matter of the agreement by the Buyer shall not infringe any industrial property rights, copyrights, related rights or know-how of any third party.
- 8.2. The Seller hereby undertakes to indemnify and hold harmless the Buyer against any allegations or objections raised by third parties in connection with any infringement of the rights referred to in 8.1 above, and to pay any costs, damages or compensation awarded against the Buyer, provided that the Buyer promptly notifies the Seller of such claims and invites the Seller to participate in the relevant proceedings.
- 8.3. In all other respects, including the transfer to the Buyer of intellectual property rights, related rights and the granting of licences, the rights and obligations of the parties shall be governed by the agreement.

9. QUALITY GUARANTEE, STATUTORY WARRANTY AND SUBSTITUTE PERFORMANCE

- 9.1. The Seller warrants that the subject matter of the agreement:
 - 9.1.1. delivered under the agreement shall comply with the specification, drawings and all other contractual requirements, and shall be new, unused, of good quality, suitable for its intended purpose as specified in the agreement, properly designed and manufactured from appropriate materials, free from defects, and compliant with all technical and technological requirements set out in the agreement;
 - 9.1.2. shall be manufactured and, where required under the agreement, assembled or installed in accordance with the laws in force in the Republic of Poland, including occupational health and safety and fire safety regulations, Polish Standards, applicable UDT/PED requirements, and other relevant regulations and standards in force in the European Union.
- 9.2. The Seller shall, at its own expense, including the costs of dismantling and reinstallation, travel and accommodation expenses of the Seller's personnel, promptly repair or replace the subject matter of the agreement or any defective parts thereof. Items replaced or to be replaced by the Seller shall be made available to the Seller on an Ex Works basis in accordance with INCOTERMS 2020 at the Buyer's warehouse or at another location designated by the Buyer. New items shall be delivered on a DDP (Delivered Duty Paid) basis in accordance with INCOTERMS 2020 to the Buyer's registered office at: ul. Jeleniogórska 12, 59-800 Lubań, or any other location designated by the Buyer.
- 9.3. In all cases:
 - 9.3.1. the Buyer shall not be obliged to carry out a detailed inspection of the goods upon delivery, installation or acceptance;
 - 9.3.2. notice of defects may be given in writing or by email to the address indicated by the Seller;

- 9.3.3. notice of defects shall be deemed served upon the expiry of 7 days from dispatch by registered post;
- 9.3.4. notification of defect sent by email before 16:00 on a Working Day, shall be deemed served 2 hours after sending, and if sent after that time, at 08:00 on the next Working Day.
- 9.3.5. notice of defects shall be given within 1 month from the date on which the defect is discovered. The time limit shall be deemed to have been observed if the Buyer notifies the Seller of the defect in writing or by email to the address indicated by the Seller before its expiry.
- 9.4. If the Seller has not issued a separate quality guarantee document, the agreement shall constitute the basis of the quality guarantee.
- 9.5. Under the quality guarantee:
- 9.5.1. The Seller shall, free of charge and without undue delay, remedy any defects in the subject matter of the agreement by repair or replacement with a defect-free item. If the subject matter of the agreement has already been repaired, the Buyer shall determine the method of remedying the defect.
- 9.5.2. The time limit for remedying defects shall not exceed 14 days from the date of notification of the defect.
- 9.6. Unless otherwise provided in the agreement or in documentation approved by the Buyer, the quality guarantee period shall be 24 months from the date of acceptance of the subject matter of the agreement.
- 9.7. Unless otherwise provided in the agreement or in documentation approved by the Buyer, the statutory warranty period for defects shall be 24 months from the date of acceptance of the subject matter of the agreement.
- 9.8. The Seller shall not be entitled to refuse to remedy any defect, including on the grounds of disproportionate cost.
- 9.9. In the event of non-performance or improper performance of the obligation to remedy defects, the Buyer shall, after prior notice, be entitled to procure substitute performance at the Seller's risk and expense. In selecting a substitute contractor, the Buyer shall not be obliged to seek the lowest-priced contractor, compare offers or take any steps to minimise the cost of substitute performance.

10. SUBCONTRACTORS

- 10.1. The Seller shall be entitled to engage subcontractors unless:
- 10.1.1. otherwise provided in the agreement; or
- 10.1.2. the nature of the performance, its characteristics, or other circumstances material to the Buyer require personal performance by the Seller.
- 10.2. The Seller shall be fully liable for the acts and omissions of any persons through whom it performs the agreement or to whom it entrusts performance, as if they were its own. Such liability shall also include liability for damage caused by such persons in connection with the performance of the agreement. The Seller shall not be released from such liability by reason of the absence of fault in the selection of such persons or by their acceptance by the Buyer.
- 10.3. In particular, the standard of due diligence required of the Seller shall apply to all persons through whom it performs the agreement or to whom it entrusts performance.

11. TERMINATION, NOTICE OF TERMINATION AND WITHDRAWAL

- 11.1. If partial performance of the agreement is, in the Buyer's opinion, of value, the Buyer may terminate or withdraw from the agreement in whole or in part, including with effect from the date of termination. In such case, the Buyer shall be obliged to pay the price for the part of the agreement remaining in force in accordance with the agreement, without prejudice to the Buyer's rights and claims arising from non-performance or improper performance of the agreement, or from its termination or withdrawal.
- 11.2. If the Buyer determines that performance of the agreement is no longer of value to it, the Buyer may at any time terminate or withdraw from the agreement, in which case, it shall be obliged to pay the price for the part of the agreement duly performed, which shall constitute full and final settlement of any claims of the Seller arising from such termination or withdrawal.
- 11.3. Any notices from the Buyer relating to a request for proper performance of the agreement, remedy of a breach, satisfaction of claims, or termination or withdrawal from the agreement may be given in documentary form, including by email to the addresses specified in the agreement. Any such notice sent by email before 16:00 on a Working Day shall be deemed served 2 hours after sending, and if sent after that time, at 08:00 on the next Working Day. Any such notice given in writing shall be deemed served upon the expiry of 7 days from the date of dispatch by registered post, unless received earlier, but in any event no later than the date of the first delivery attempt notice;

12. INSURANCE

- 12.1. The Seller shall, throughout the term of its cooperation with the Buyer, maintain third-party liability insurance covering liability for non-performance or improper performance of the agreement, with a minimum sum insured of PLN 1,000,000.
- 12.2. Upon the Buyer's request, the Seller shall provide the Buyer with a copy of the insurance policy evidencing coverage indicated in 12.1 above and proof of full payment of the insurance premium.

13. FINAL PROVISIONS

- 13.1. Failure by the Buyer to exercise any rights under the agreement or these GTC shall not constitute a waiver of such rights or of the right to exercise them at any time.
- 13.2. The Buyer shall be entitled to amend the GTC in order to reflect changes in applicable law occurring after the date of conclusion of the agreement. In such case, the Buyer shall notify the Seller of the amendment to the GTC and provide the Seller with an opportunity to review the amended GTC. Such opportunity may be provided, in particular, by indicating the place of publication of the amendment (including by providing a link to a website) or by specifying the manner in which the Seller may access the GTC. Any amendment to the GTC shall take effect between the parties 7 days after notification.
- 13.3. The Seller may only set off claims that are undisputed between the parties or have been confirmed by a final court judgement. Any set-off shall require written form in order to be valid.
- 13.4. Any assignment of receivables by the Seller shall not affect the right of set-off against the assignee, including after notice of the assignment has been received, regardless of when the claim subject to set-off becomes due, including where it becomes due after the assigned receivable. Any assignment of claims shall be made in writing in order to be valid.

- 13.5. The Seller's right of retention is excluded.
- 13.6. Any notice relating to the exercise of rights or obligations under the agreement, sent by registered post or courier to the addresses specified in the agreement or in the relevant register, shall be deemed served on the date of the first delivery attempt or the first courier delivery attempt, even if not actually received.
- 13.7. Polish law shall govern all disputes arising from agreements covered by these GTC, including those arising from their non-performance, improper performance or termination
- 13.8. The general courts having territorial jurisdiction over the Buyer shall have exclusive authority to settle any disputes arising from agreements covered by these GTC, including those arising from non-performance, improper performance or withdrawal from such agreements.
- 13.9. The parties exclude arbitration and any agreement to arbitrate.