# GENERAL TERMS AND CONDITIONS OF PURCHASE OF GOODS – IPID ENGINEERING Spółka z o.o.

#### I. General Provisions.

- 1. These General Terms and Conditions of Purchase of Goods (hereinafter referred to as the "GTC") regulate the contractual terms and conditions between IPID ENGINEERING Spółka z ograniczoną odpowiedzialnością in Skawina, Poland, ul. Skawińska 17, 32-050 Skawina, entered into the National Court Register at the District Court for the City of Cracow in Cracow, KRS 0000924159, NIP 944-227-34-84 (hereinafter referred to as "IPID ENGINEERING"), as the buyer and sellers (hereinafter referred to as the "Seller"), within the scope of their contracts for sale or delivery (hereinafter referred to as the "Contract") of materials, devices, components, parts and other goods (hereinafter referred to as the "Goods").
- The application of any regulations or other general terms and conditions of purchase of the Seller shall be excluded, even if the Seller has stated otherwise in the content of its offer. The GTC shall apply to all contracts and agreements concluded between the Seller and IPID ENGINEERING, unless the Parties exclude their validity in writing.

#### II. Delivery of Goods

- 1. Unless otherwise specified by the Parties in the Contract, the Goods shall be delivered on DDP terms in accordance with Incoterms 2020, to the address indicated by IPID ENGINEERING in the request for quotation or in the order. The risk related to damage to or loss of the Goods and the ownership of the Goods shall pass to IPID ENGINEERING upon acceptance of the Goods from the Seller by IPID ENGINEERING in accordance with the Contract and these GTC.
- The Goods shall be properly packed and secured in a way that prevents their damage or destruction.
- Together with the Goods, the Seller shall also provide IPID ENGINEERING with: quality certificates, approvals, declarations of conformity, operating manuals in English and other documents related to the Goods required in the country of delivery. Lack of the above-mentioned documents shall mean incomplete delivery of the Goods.
- 4. The acceptance of the Goods shall be confirmed in writing in a document that will specify the type of Goods, their quantity and the number of parcels and will set out any reservations of IPID ENGINEERING, as well as confirm the issue of the documents specified in section 3 above.
- Should the Goods be delivered earlier than specified in the Contract without a written agreement with IPID ENGINEERING, IPID ENGINEERING may refuse to accept the Goods or return the Goods at the Seller's expense.

### III. Payment for the Goods

- The prices of the Goods agreed in the Contract are final prices and include all taxes and fees, including value added tax, as well as any customs duties and may not be increased without the written consent of IPID ENGINEERING.
- The delivery of the Goods in accordance with the Contract, together with all documents listed in the GTC, confirmed by the delivery and acceptance protocol, shall be the basis for requesting payment and for issuing and submitting a VAT invoice covering the total price for the Goods delivered to IPID ENGINEERING.
- Payment of the price shall be made by bank transfer to the Seller's bank account indicated in the content of the VAT invoice after delivery to IPID ENGINEERING of a VAT invoice correctly issued by the Seller together with confirmation of the release of the Goods
- 4. If the VAT invoice has been issued incorrectly or is incomplete, IPID ENGINEERING shall call the Seller to make corrections and the deadline for payment shall be counted from the last correction made by the Seller. Until the invoice is corrected, IPID ENGINEERING shall not be obliged to pay the Seller.
- 5. The Seller irrevocably agrees that payable contractual penalties

charged to the Seller by IPID ENGINEERING in accordance with the Contract and damages will be deducted from the price due to the Seller. Filing a complaint in accordance with these GTC shall authorise IPID ENGINEERING to withhold payment in respect of the defective Goods until the delivery of the Goods in accordance with the Contract.

#### IV. Guarantee. Complaints

- 1. The Parties shall be obliged to check the quantity of the Goods upon their acceptance in accordance with the Contract. In case of quantitative shortages found in relation to the quantity specified in the Contract or the delivery and acceptance protocol, the Seller shall supplement the missing quantities of the Goods within 2 working days from the moment of their acceptance by IPID ENGINEERING. Delivery and acceptance of the missing part of the Goods shall take place under the conditions specified in the GTC.
  - The Seller shall grant IPID ENGINEERING a 24-month guarantee for each delivered and released Goods, subject to the provisions of the last sentence. The guarantee period shall be counted from the date of acceptance of the Goods by IPID ENGINEERING in accordance with the GTC, subject to the next sentence. For each type of device, the guarantee commencement period shall be counted 6 months from the date of commissioning the device, which will take place on the date indicated by IPID ENGINEERING. However, the guarantee commencement period shall not exceed the date of acceptance of the device by the investor. The manufacturer or the manufacturer's authorised service, if required, shall take part in the commissioning of the device. In case of an unexcused absence from the commissioning of the device, IPID ENGINEERING shall be authorised to carry out it independently. In case the manufacturer or the manufacturer's authorised service is required to participate in such commissioning, if required, IPID ENGINEERING shall set a deadline for the Seller to commission the device, after which IPID ENGINEERING may entrust the commissioning to a third party, at the expense and risk of the Seller. The commissioning of the device by IPID ENGINEERING itself or with the help of a third party, in accordance with the above provisions, shall not affect the validity of the quality guarantee provided by the Seller. If IPID ENGINEERING has indicated in the contract a longer guarantee period or different guarantee periods than those indicated in the first sentence above, then the longest guarantee period indicated in the order shall apply.
- The warranty period for defects shall be equal to the quality guarantee period.
- 4. The Seller represents that the defective Goods will be replaced with new and non-defective ones, and the device will be repaired, in each case at the expense and risk of the Seller within the time limit agreed between the parties. The cost of delivery of the claimed Goods to the Seller shall be borne by the Seller. Should the defect not be removed on time in the manner specified above, IPID ENGINEERING shall be entitled to purchase Goods with the same parameters as the Goods delivered by the Seller, from another seller or entrust a third party with the repair of the device, in each case at the expense of the Seller, subject to the right to a contractual penalty.
- Notification of defects shall be made in writing, which will be sent to the Seller by registered mail, courier or by e-mail with confirmation of receipt, to the Seller's address from which correspondence on the conclusion of the Contract was conducted.
- During the guarantee and warranty period, IPID ENGINEERING shall have the right to alternatively choose the rights resulting from the guarantee or warranty for defects.
- The Seller shall ensure the availability of spare parts, components and wear parts for a period of 5 (five) years from the date of acceptance of the Goods by IPID ENGINEERING.

#### V. Liability

- The Seller shall be liable for non-performance or improper performance of any of the Seller's obligations under the Contract concluded with IPID ENGINEERING.
- 2. Whenever IPID ENGINEERING accepts the Goods and it is subsequently found that, as a result of their defective or improper production, IPID ENGINEERING has incurred any costs and/or expenses related to the settlement of third party claims, the Seller shall, at any reasonable request, cover these costs and expenses incurred by IPID ENGINEERING. The Seller shall be obliged, in particular, to cover any damage caused to the property of a third party as a result of a defect in the Goods.
- 3. The Seller shall pay IPID ENGINEERING the following contractual penalties: (1) in the amount of [0.5]% of the total sale price indicated in the Contract, for each day of delay in delivery of each Goods to which the Contract applies or any part thereof, (2) in the amount of [0.5]% of the total sale price indicated in the Contract, for each day of delay in repair or delivery of each Goods to which the complaint applies or any part thereof. The amount of penalties for delay may not exceed 10 % of the contract value.
- 4. In case of damage exceeding the amount of reserved contractual penalties that the Seller is obliged to pay to IPID ENGINEERING, IPID ENGINEERING may claim supplementary compensation in accordance with the provisions of the Polish Civil Code.

#### VI. Confidentiality

- Each Party undertakes to treat any information received from the
  other Party or from any other sources directly or indirectly in
  connection with this Contract as confidential and not to disclose it
  to third parties (confidentiality clause). Each Party also
  undertakes to take any action or refrain from such action to ensure
  that its management, employees, principals and other associates
  or representatives comply with the confidentiality clause.
- The Parties agree that the provisions of this Contract as well as all oral and written arrangements made between the Parties and by the Parties jointly or individually with third parties are also covered by confidentiality.
- The provisions of sections 1 and 2 above shall not apply to a situation in which the obligation to disclose information results from mandatory provisions of law, a final court decision or any other final decision of a public authority or where the disclosure of information is aimed at or intended for the performance of this Contract by a Party.

## VII. Miscellaneous

- The headings in the GTC are for ease of reference only and shall not affect their interpretation.
- The Contract together with the GTC shall constitute the entire agreement between the Parties and shall supersede any and all prior contracts and agreements related to the subject matter of the Contract.
- In matters not covered by the Contract or the GTC, the provisions
  of the Polish Act of 16.04.1964 the Civil Code and other
  generally applicable provisions of Polish law shall apply. For the
  avoidance of doubt, the Parties exclude the application of the
  Vienna Convention on the International Sale of Goods.
- Each Party shall bear its own costs related to the negotiation and conclusion of the Contract.
- Any changes to the Contract and the GTC must be made in writing or else shall be null and void.
- Any disputes arising between the Parties in the performance or interpretation of this Contract and the GTC shall be submitted by the Parties to the jurisdiction of the Polish Common Courts. Such disputes shall be settled by the court competent for

- the city of Skawina or for the registered office of IPID ENGINEERING.
- The Seller may not, without prior and written consent, transfer the rights and obligations under the Contract, including claims, to a third party, or make any deductions.
- 3. Any notice, statement or information addressed to and from the other party to the Contract shall be made in writing and delivered in person, fully prepaid by registered mail, courier or e-mail with acknowledgement of receipt, taking into account the address details indicated in the Contract. Any change in the address of one of the parties to the Contract or other data thereof shall be notified to the other party to the Contract immediately in writing.