

COMMERCIAL GENERAL TERMS AND CONDITIONS (GTC)

These Commercial General Terms and Conditions (hereinafter: **"GTC"**), together with the Order and any annexes, form an integral part of the Contract concluded between TNS Sp. z o.o. as the Purchaser and the Supplier. The GTC define the general principles on the basis of which TNS Sp. z o.o. purchases the services, goods and materials specified in the Order.

DEFINITIONS:

"PURCHASER" – means the company operating under the name of TNS Spółka z ograniczoną odpowiedzialnością with its registered office in (02-948) Warsaw, ul. Obornicka 13 A, entered in the Register of Entrepreneurs of the National Court Register kept by the District Court for the Capital City of Warsaw in Warsaw, XIII Commercial Division, under KRS number: 0000023821, NIP (Tax ID): 5260213876, EU VAT: PL5260213876, REGON (National Business Register): 008421215, BDO (Waste Database): 000014906, share capital: PLN 50,000.00.

"SUPPLIER" – means the entity that has concluded a Contract for the sale of goods and/or services with the Purchaser, not being a consumer within the meaning of Article 22¹ of the Civil Code.

"PARTIES" – means collectively the Purchaser and the Supplier.

"PLACE OF DELIVERY" – means the Production Plant of TNS Sp. z o.o. located in (47-120) Zawadzkie, ul. Lubliniecka 14 (Opolskie Province).

"ORDER" – means a document drawn up by the Purchaser detailing the essential terms of the Order, in particular the subject matter of the Order, the quantity of the Goods and/or Services ordered, the price, the terms and date of delivery, the terms and date of payment, the technical requirements and any other additional information specifying the Purchaser's requirements as to the subject matter of the Order.

"CONTRACT" – means a contract between the Purchaser and the Supplier constituting a set of documents of which the Order and the General Terms and Conditions (GTC) are an integral part, concluded on the basis of the Order submitted by the Purchaser and accepted for execution by the Supplier.

"GOODS" – means all tangible goods, including in particular production materials, whose purchase and delivery to the Purchaser in accordance with the Order placed by the Purchaser constitutes the subject matter of the Contract.

"SERVICES" – means the activities performed by the Supplier for the Purchaser, whose performance by the Supplier for the Purchaser in accordance with the Order submitted by the Purchaser constitutes the subject matter of the Contract.

"KSEF" – the national e-invoicing system.

"WORKING DAY" – means days from Monday to Friday excluding public holidays in accordance with the Public Holidays Act of 18 January 1951 (consolidated text, Journal of Laws of 2025, item 296).

"CIVIL CODE" – the Civil Code Act of 23 April 1964 (consolidated text, Journal of Laws of 2025, item 1071).

The Commercial General Terms and Conditions shall apply to all Orders for the Supplier's Goods and Services. The terms and conditions shall prevail over any terms and conditions applied by the Supplier or adopted in the Supplier's business practice, or any other documents of the Supplier which would otherwise govern the terms and conditions of supply or services between the Purchaser and the Supplier.

The Commercial General Terms and Conditions shall apply to all Contracts concluded by the Supplier, irrespective of their form, within the territory of the Republic of Poland with the Purchaser placing Orders for Goods or Services offered by the Supplier.

The Commercial General Terms and Conditions form an integral part of any Contract between the Purchaser and the Supplier in respect of any Order. The Supplier's acceptance of the Order is tantamount to acceptance of the GTC in their entirety with out reservations in the version attached to the Order and available at: <https://www.tns.pl>.

In case of a contradiction between the terms of the Order and the GTC, the contents of the GTC shall prevail, unless otherwise expressly stated in the Order.

I. TERMS OF CONTRACT.

1. The contract resulting from the Order is concluded upon receipt by the Purchaser of an acknowledgement of acceptance of the Order issued by the Supplier and signed by its authorised representatives, in which the Supplier confirms, in particular, the terms arising from the contents of the Order and accepts these GTC.
2. The Supplier shall immediately, i.e. within a maximum period of 3 days from the date of receipt of the Order, send a written acceptance of the Order to the Purchaser. Written acceptance shall be done by returning the Order form issued by the Purchaser, signed in the space provided for this purpose, or by the Supplier sending another document in writing or by e-mail to the Purchaser confirming acceptance of the Order.
3. The Supplier's acceptance of the Order is tantamount to acceptance of the contents of the GTC in their entirety without reservations. Any amendments to the GTC, in particular extensions, modifications or waivers of individual provisions, shall require prior written consent of the Purchaser under pain of nullity.
4. Failure by the Supplier to confirm acceptance of the Order in the manner and within the timeframe indicated in item 2 above is tantamount to the Supplier's acceptance of the Order under the terms of the Contract.
5. Acceptance of the Order by the Supplier means that the Supplier confirms that it has the necessary technical knowledge, material resources and production capacity to guarantee execution of the subject matter of the Order and delivery under the terms and conditions specified in the Contract.
6. The Contract shall be based exclusively on the contractual documents, including in particular drawings, specifications, procedures, requirements, etc., as specifically indicated and described by the Purchaser in the Order or in amendments to the Order, if applicable. Changes to the Order for organisational purposes are designated as consecutive revision numbers.

II. DELIVERY.

1. The timing of the delivery of the Goods and the performance of the Services is of fundamental and strategic importance to the Purchaser. The agreed delivery date shall be binding and shall mean the date on which the Goods and/or Services are delivered by the Supplier to the Purchaser at the place indicated in the Order.
2. The Supplier shall be obliged to inform the Purchaser in documentary form of any circumstances leading to the Supplier's failure to meet the material scope, completeness of the Order or agreed deadline. Provision of such information shall not relieve the Supplier of its obligations under the Contract, however, failure to provide the information referred to in the preceding sentence may constitute grounds for the Purchaser to withdraw from the Contract.
3. Together with the Goods, the Supplier is obliged to deliver, in particular, the following documents:
 - a detailed shipping specification containing, inter alia, the Order number assigned by the Purchaser, an itemised list of the goods ordered and their description, the Goods delivered in terms of quantity and weight,
 - complete technical and quality documentation, operating manuals,
 - warranties,
 - material approvals, certificates, test reports and approvals required by the relevant Polish and European Union legislation,
 - in case of international deliveries, documents showing that the goods have been legally released for circulation on the domestic market and in the European Union, in particular documents showing customs clearance, payment of customs duty and import VAT.
4. In case of delivery of Goods from the territory of the European Union, it is the Purchaser's responsibility to comply with all requirements arising from the relevant Polish and European Union legislation, in particular Intrastat, VAT and excise duty.
5. In the case of deliveries made as part of chain transactions or simplified triangular transactions, the Supplier shall be obliged to inform the Purchaser in writing prior to making such deliveries, indicating at the same time its intention to make use of the simplified VAT settlement procedure, if applicable.
6. Partial deliveries, if they do not result from the content of the Order, require prior written consent of the Purchaser.

7. The time of performance of the Contract shall be the physical acceptance of the Service by the Purchaser or the physical acceptance of the Goods by the Purchaser, in particular if the service is performed on entrusted material.

III. PRICES AND PAYMENT TERMS.

1. The prices specified in the Order:
 - are fixed prices, not subject to change during the execution of the Order (on any basis),
 - are net prices exclusive of VAT,
 - cover comprehensive performance of the subject matter of the Order by the Supplier, and in particular include all costs incurred by the Supplier for the performance of the Order, including the costs of transport of the Goods, as well as the costs incurred by third parties assisting the Supplier with Order performance (fixed price).
2. The Purchaser declares that it is an active payer of Value Added Tax (VAT) and has a Tax Identification Number (NIP): 5260213876. The Purchaser also has a tax identification number for intra-Community transactions (VAT-EU): PL 5260213876.
3. The basis for payment being made by the Purchaser to the Supplier for the performance of the Order shall be a duly issued, structured VAT invoice, delivered via the National E-invoice System (KSEF), containing, in addition to items resulting from the applicable legal regulations, the Order number assigned by the Purchaser, subject to item 6 and 7 below.
4. If the Supplier provides the Purchaser with other types of documents or specifications together with the invoice, which cannot be provided via KSEF, the Supplier shall send such documents by e-mail to the e-mail address indicated in the Order, while including the Order number assigned by the Purchaser in the title of the message for identification.
5. Invoice visualisations provided to the Purchaser by the Supplier outside KSEF will not form grounds for payment to the Supplier by the Purchaser, subject to item 6 and 7 below.
6. Until the date of entry into force of the general obligation to issue and deliver sales invoices via KSEF, Suppliers selling Goods and providing Services to the Purchaser shall be obliged to deliver paper invoices by post or electronic invoices in PDF format to the e-mail address indicated in the Order.
7. Suppliers:
 - a) who, due to their turnover, will have a postponed statutory obligation to issue sales invoices via KSEF from 01.04.2026 and from 01.01.2027 respectively,
 - b) who, under the Value Added Tax Act, benefit from an exemption from the obligation to invoice through KSEF, are obliged, until the date of losing the exemption from the obligation to use KSEF, to deliver invoices in paper or electronic form in PDF format to the e-mail address indicated in the Order, together with a declaration that they meet the conditions for exemption from the obligation to use KSEF. The declaration can be made by indicating in the invoice the relevant article of the Value Added Tax Act under which the Supplier applies the exemption.
8. The Purchaser shall be entitled to withhold payment to the Supplier without the Supplier having the right to claim interest on arrears, in particular in the following cases:
 - failure to indicate the Order number assigned by the Purchaser in the invoice,
 - a bank account number being provided in the invoice which is not on the so-called 'white list' of VAT taxable persons,
 - delivery of the subject matter of the Order to an address other than that indicated in the Order as the Place of Delivery,
 - incomplete delivery of the Goods or incomplete performance of the Services,
 - if the Goods, after delivery, are found to be damaged, incomplete or otherwise defective,
 - if the Supplier fails to deliver together with the Goods and/or Services the documents required by law and/or listed in the Order, in particular approvals, operating manuals, technical documentation, warranties, etc.In the aforementioned cases, the payment term of the invoice shall run from the date on which the Supplier has fully performed all obligations under the concluded Contract or from the date of delivery of Goods free from defects.

IV. WARRANTY AND LIABILITY FOR DEFECTS.

1. The Supplier guarantees that the Goods delivered as part of the performance of the Contract concluded with the Purchaser are new, of good quality, free from defects, meeting all requirements resulting from the concluded Contract, as well as from relevant standards and regulations in force both in Poland and in the European Union, are safe for the environment, and are suitable and suitable for their intended use as indicated in the Contract. The Supplier's warranty statement referred to above shall also apply *mutatis mutandis* if the subject matter of the Contract is a Service.

2. The term of the warranty and liability for defects shall commence on the date of the Supplier's full and proper performance of its obligations under the Contract concluded with the Purchaser, but not earlier than on the date on which the Goods are delivered to the Purchaser or the Service is performed in accordance with the Contract.
3. The warranty and liability period is 36 months.
4. In the event that defects in the subject matter of the Contract are discovered during the warranty period, the Supplier shall be obliged to consider the complaint within 3 Working Days from the date of receipt of notification from the Purchaser, in particular to agree with the Purchaser on a date for removing the defects or replacing the defective Goods or Services with defect-free ones.
5. If the Supplier does not consider the complaint within the timeframe referred to in item 4 above, or if the Supplier fails to remedy a defect in the Goods or Services and/or fails to replace the defective Goods or Services with defect-free Goods or Services within the period agreed with the Purchaser, the Purchaser shall be entitled, at its sole discretion and upon prior notice to the Supplier, to remedy the defects or to purchase defect-free Goods (respectively Services) from another party at the Supplier's expense and risk.
6. The Supplier shall rectify any defects in the Goods and Services, including replacing them free of charge, during the warranty period. The costs associated with the collection and redelivery of the Goods or the performance of the Services subject to the complaint shall be borne by the Supplier.
7. In the event of faulty performance of a Service, the Purchaser shall furthermore have the right to demand that the Supplier perform the Service again.
8. If, through the Delivery of a defective Service or Goods, the Purchaser incurs additional costs, in particular disassembly, assembly, adjustment, approval costs, these costs shall be charged to the Supplier. The Supplier also undertakes to reimburse the Purchaser for all costs, including liquidated damages, interest, the value of damages or lost benefits charged to the Purchaser by third parties as a result of the use by the Purchaser of defective Goods or Services supplied by the Supplier in the production of finished goods manufactured by the Purchaser.

V. ASSIGNMENTS AND SUBCONTRACTS.

1. Where the subject matter of the Contract is the provision of a Service by the Supplier to the Purchaser, the Supplier shall not be entitled to subcontract the performance of the Service in whole or in part to any third party without prior written consent of the Purchaser under pain of nullity.
2. The Supplier shall not be entitled to make any assignments of receivables arising from the Contract or to pledge them.
3. Where the Goods are dispatched to the Purchaser by carrier, post, courier, responsibility for the Goods shall pass to the Purchaser at the time of Delivery to the Place of Delivery indicated in the Order and upon written confirmation of receipt of the Goods by the Purchaser.

VI. CONTRACTUAL PENALTIES.

1. On account of non-performance or improper performance of the Contract, the Supplier shall be obliged to pay to the Purchaser a contractual penalty in the amount of:
 - a) in the event of non-performance or improper performance of the Order (unless the Order provides otherwise) - in the amount of 0.3% (in words: three tenths of a percent) of the net value of the Order for each day of non-performance of the obligations specified in the Order during the first 14 days of delay. For each additional day counting from the 15th day of delay, the amount of the contractual penalty shall be 1% (in words: one percent) of the Order value for each day of delay. The total amount of contractual penalties on this account may not exceed 30% (in words: thirty per cent) of the value of the Order;
 - b) in the event that the Supplier exceeds the time limit for rectification of defects referred to in item IV (4) of the GTC - in the amount of 3% (in words: three per cent) of the value of the Order for each day of delay in rectifying the defects. The total value of contractual penalties on this account may not exceed 50% of the value of the Order;
 - c) in the event of withdrawal from the Contract by the Purchaser due to the fault of the Supplier - in the amount of 30% of the Order value.
2. The Purchaser shall be entitled to deduct the accrued contractual penalties from the Supplier's receivables.
3. In the event that the value of the damage suffered exceeds the amount of the contractual penalties due from the Supplier, the Purchaser shall be entitled to claim compensation in line with general legal provisions.

VII. CONFIDENTIALITY

1. The Supplier warrants that the Goods and Services supplied by it do not infringe the rights of third parties, in particular those arising from intellectual property rights and copyrights of third parties. The Supplier is obliged to remedy any damage resulting from the infringement of these rights.
2. The Supplier is obliged to keep confidential the Contract, all information, data, documents regardless of their format, designs, drawings concerning the subject matter of the Order, as well as other information, in particular concerning the business, economic situation and internal relations both concerning the Purchaser and entities economically related to the Purchaser. The obligation of confidentiality binds the Supplier both during the period of the Contract and for 10 years after its completion.
3. The Supplier shall be obliged to use all information and documents obtained from the Purchaser solely for the purpose of performing the Contract and to return them immediately upon completion.

VIII. COMPLIANCE.

1. The Supplier shall ensure that its activities comply with the applicable regulations and shall ensure that it will support the Purchaser in its efforts to monitor, control and prevent irregularities in order to ensure the construction of a safe and ethical working environment in the performance of economic activity.
2. The Purchaser shall take measures to protect the environment and expects Suppliers to conduct their business in compliance and respect of applicable international environmental standards and to take effective measures to reduce the negative effects of their business activities in this respect.
3. The Supplier shall ensure that, in the conduct of its activities, it is guided by and complies with the principles of business ethics and legal regulations at national and European level, in particular with regard to: anti-corruption, equal treatment, prohibition of child labour, prohibition of forced labour and discrimination, respect for human rights, ensuring health and safety at work, and that it has internal procedures in place to ensure this.
4. The Parties declare that, to the best of their knowledge at the date of the Contract, both they and their affiliates:
 - a) comply with the regulations on the severance or restriction, in whole or in part, of economic and financial relations with one or more third countries and the anti-money laundering and anti-terrorist financing regulations of the European Union, the Republic of Poland, the United Kingdom of Great Britain and Northern Ireland, the United States of America, the Kingdom of Norway and the United Nations ("**Sanction Regulations**");
 - b) are not subject to any sanctions, including economic sanctions, trade embargoes, prohibitions on the transfer of funds and economic resources or other restrictive measures imposed under the Sanctions Regulations ("**Sanctions**") and are not legal or natural persons or other entities with whom the Sanctions Regulations prohibit transactions ("**Sanctioned Entity**");
 - c) are not owned or held, or under the actual control, within the meaning of Council Regulation (EU) No 269/2014 of 17 March 2014 concerning restrictive measures in respect of actions undermining or threatening the territorial integrity, sovereignty and independence of Ukraine ("**Regulation 269/2014**") of Sanctioned Entities;
 - d) are not involved in any proceedings or investigations pending against them for breach of any Sanction Regulations or Sanctions;
 - e) no Sanctioned Entity is a beneficial owner of the Parties within the meaning of Directive (EU) 2015/849 of the European Parliament and of the Council of 20 May 2015 on the prevention of the use of the financial system for the purpose of money laundering or terrorist financing, amending Regulation (EU) No 648/2012 of the European Parliament and of the Council and repealing Directive 2005/60/EC of the European Parliament and of the Council and Commission Directive 2006/70/EC.
5. The Parties undertake that, should any doubt arise as to the compliance with the regulations and provisions referred to in item 4 above, the Party having such doubts shall immediately notify the other Party in order to clarify them. The other Party undertakes to take immediate action to clarify the identified concerns. In addition, the Parties undertake to inform each other immediately of any change in circumstances affecting the content of this declaration and to take appropriate action to avoid the possibility of a breach of any Sanctions. The Parties undertake to cooperate and to exchange all information for the purpose of verifying the accuracy of this declaration. A false declaration shall constitute cause for termination of the Contract with immediate effect, without any costs or contractual penalties for the terminating Party. The Party

committing a breach of the Sanctions agrees to pay all direct and indirect costs associated with the termination of the Contract due to a breach of the Sanctions, including any legal counsel fees and damages. The Party that has made a false declaration or has failed to inform the other Party of a change in circumstances affecting its declaration, undertakes to pay all costs incurred by the other Party arising from such a situation, including costs relating to the conduct of any proceedings for breach of the Sanctions Regulations or Sanctions in connection with the Contract and costs relating to the termination of the Contract with immediate effect.

IX. FINAL PROVISIONS.

1. In all matters covered by the GTC, as well as in all matters not covered by the GTC relating to the Contract or its execution, the relevant provisions of Polish law shall apply.
2. These GTC are effective as of 01.01.2026 for an indefinite period.
3. The Purchaser reserves the right to amend the GTC, which shall apply to newly-concluded Contracts. The new version of the GTC will then be published on the website: <https://www.tns.pl>, or sent to Suppliers individually by e-mail.
4. In matters not covered by the GTC, the relevant provisions of the Civil Code shall apply.
5. All disputes arising out of or in connection with the GTC and the Contract shall be settled amicably and, if this is not possible, by the common court having jurisdiction over the registered office of the Purchaser.
6. Any changes to the Contract and GTC must be made in writing under pain of nullity.