Toruń, 19.02.2026

GENERAL TERMS AND CONDITIONS OF PURCHASE
PAK Sp. z o.o.

These General Terms and Conditions of Purchase (GTCP) set out the rules for the acquisition of Goods and Services by PAK Sp. z o.o. and apply to all Orders, unless PAK agrees otherwise in writing.

§1. Definitions

Buyer - PAK Sp. z o.o. (hereinafter: "PAK").

Supplier - an entity performing delivery of Goods or provision of Services for PAK.

Goods/Services - the subject matter of the Order.

Order - a document (including e-mail/EDI/ERP) containing at least: description, quantity, price, delivery date, terms and place of delivery, Order number (PO).

§2. Scope of Application

These General Terms and Conditions of Purchase (hereinafter also referred to as the "GTCP") together with the relevant PAK Order define the binding terms and conditions for Goods and Services ordered by PAK Sp. z o.o. with its registered office in Torun, whose contact details are stated on the order form. The GTCP shall be deemed exclusively applicable, unless PAK Sp. z o.o. and the Supplier conclude, in writing, a specific agreement bearing the signatures of representatives of PAK Sp. z o.o. and the Supplier, containing provisions expressly deviating from these GTCP. The GTCP constitute an integral part of every Order and purchase agreement. The Supplier's general terms and conditions of sale shall not bind PAK unless PAK accepts them in writing. Acceptance of the Order for execution, performance of delivery, or provision of the Service means acceptance of the GTCP.

§3. Conclusion of Contract, Order Confirmation, Changes

The contract is concluded upon confirmation of the Order by the Supplier or upon commencement of performance. If the Order provides for an obligation of confirmation, the Supplier shall confirm the Order within the time limit indicated in the Order and, in the absence of such indication, within 3 business days. The Supplier bears responsibility for actions of persons acting on its behalf in performing the Order, regardless of the scope of their formal authorization. Any amendments to the Order require documentary form issued by PAK. The Supplier may not unilaterally change the terms. Confirmation of acceptance of the Order by the Supplier is tantamount to the Supplier's acceptance of these GTCP.

§4. Prices, Costs

The price confirmed by the Supplier is binding. A price change is not permitted without the Buyer's prior consent. The net price indicated in the Order includes all taxes (except VAT), customs duties, insurance, packaging and all other costs and charges incurred by the Supplier during and for the purpose of performing the Order. The Supplier shall not charge additional fees without PAK's prior consent in documentary form.

§5. Delivery, Transport Terms

Deliveries of Goods are accepted at PAK's premises during warehouse opening hours, i.e. 6:00-14:00. Acceptance of delivery outside warehouse opening hours is permissible provided that this is agreed in advance between the parties. In the event of a place of delivery other than PAK's premises, this shall be specified in the Order. On the delivery document and other documents related to performance of the

Order, the Supplier is obliged to state the Order number. Transfer of title to the Goods occurs upon acceptance of the Goods by PAK, unless the agreement provides otherwise.

§6. Packaging and Marking

Goods must be packed in a manner protecting them during transport and storage and enabling batch identification. Marking must contain at least: the name of the Goods, batch/series number, quantity, date of manufacture (if applicable), and other data required in the Order/specification.

§7. Quality Requirements, Compliance and Documentation

Goods/Services must comply with the Order, specifications, samples (if applicable), and legal requirements. Before placing an official order for specific product , the supplier shall send specifications, product declarations of conformity and other necessary documents required by the ordering party. If the Goods concern materials for the food industry or materials having contact with food, the Supplier ensures compliance with the relevant regulations and makes available the required documents (e.g. declarations of conformity, specifications, certificates), in accordance with the Order or at PAK's request. The Supplier ensures traceability of batches of raw materials and products and keeps records for a period of at least 5 years (unless law/specification requires longer).

§8. Acceptance, Inspection, Complaints

Quantity inspection of the delivered Goods and inspection of their condition after transport shall take place within 7 business days after delivery to PAK's premises. If the quantity of Goods is not consistent with the Order and documents delivered by the Supplier, or if the delivered Goods are damaged, the Buyer shall prepare a delivery discrepancy report and inform the Supplier by e-mail. Within 7 business days from the date of notification of non-conformity by the Buyer, the Supplier is obliged, at its own cost, to replace the defective Goods with new Goods free from defects and to supplement the delivery with missing Goods. The Supplier guarantees that the technical and performance parameters of the delivered Goods comply with the requirements specified in the technical data sheets of the goods. Together with delivery of the Goods, the Supplier is also obliged to provide all technical documentation and certificates required for placing the Goods on the market, including the Polish market, or for resale of the Goods on the Polish market in accordance with applicable law, as well as other documents specified in the Order. All payments shall be made on condition that it is determined that the delivered Goods are free from quality defects. In the event the Buyer detects and immediately notifies the Supplier of quality defects in the delivered Goods, the Buyer has the right to withhold payment in part or in full until the quality defects are removed. Hidden defects may be reported after their disclosure during the warranty/statutory warranty period (if granted).

§9. Delivery date, Delays

The confirmed Order completion date is binding on the Supplier. In the event of delay, PAK may demand express delivery at the Supplier's cost. The Supplier is obliged to immediately inform PAK of any circumstances that may result in a delay in delivery of the Goods. Partial deliveries are permissible if indicated in the Order or agreed with PAK. In the event of a change of the delivery schedule by the Supplier, the Supplier must immediately inform the recipient thereof.

§10. Contractual Penalties

1. For withdrawal from performance of an accepted Order (i.e. an Order accepted for performance but not performed), for reasons attributable to the Supplier, including also where the Supplier withdraws for reasons independent of the Buyer - a penalty in the amount of 10% of the Order value.

2. For exceeding the delivery delivery date - a penalty in the amount of 0.2% of the value of the Order for each day of delay.

§11. Invoices, Payments and KSeF

PAK settles invoices based on the Order and acceptance of Goods/Services. An invoice is deemed correctly issued/delivered if it has been accepted in KSeF and assigned a KSeF number (if regulations provide for invoicing in KSeF for a given transaction). Each invoice must contain at least: PO number, date of delivery/performance, description of Goods/Services consistent with the Order, quantities, prices, place of delivery, and details of the parties. Lack of a PO number or discrepancies entitle PAK to withhold acceptance and postpone the payment delivery date until a correct invoice is received. If additional verification is required, the payment delivery date shall be extended accordingly and this shall not constitute delay on the part of PAK. PAK may offset contractual penalties and justified receivables against payments due to the Supplier, unless excluded by law. The payment delivery date shall each time be specified in the Order and is counted from the date of receipt of a correctly issued VAT invoice. The basis for issuing a VAT invoice and a condition for its payment is confirmation of delivery of complete and undamaged Goods to PAK's premises. Issuing an invoice before confirmation of receipt of the Goods or performance of the Service does not create a payment obligation on the part of PAK.

§12. Anti-Fraud Safeguards (False Invoices, Impersonation, Account Changes)

PAK records and pays only invoices linked to Orders (PO) and confirmed receipt, verified in KSeF by the KSeF number. PAK may withhold payment if the invoice is not linked to the Order/receipts, contains discrepancies, or there are signals of impersonation (e.g. sudden account change, unusual requests). A change of the Supplier's bank account requires: (a) notification in documentary form, (b) verification by PAK (including verification of the account on the so-called VAT white list, if applicable), (c) confirmation via a trusted channel (e.g. phone call to the number from the agreement/register). PAK does not recognize an account change communicated solely by e-mail without a verification procedure. If PAK considers an invoice suspicious, it may undertake clarification actions and report abuse via the appropriate channel/in accordance with KSeF functionalities. Payment made to the bank account indicated by the Supplier in accordance with the latest verified information held by PAK shall be deemed proper and shall release PAK from its obligation towards the Supplier, even if that account was indicated as a result of actions of unauthorized persons or abuse on the Supplier's side. The Supplier is obliged to immediately inform PAK of any security incident that may affect financial settlements, in particular takeover of an e-mail account, change of bank account, breach of IT systems or suspicion of impersonation of the Supplier. PAK has the right to verify the Supplier in available public registers, sanctions databases, the VAT taxpayers register, and to request documents confirming legal status, bank accounts and powers of persons acting on behalf of the Supplier. The Supplier is obliged to indicate a bank account disclosed in the VAT taxpayers register (the so-called white list) where required by law. PAK recognizes as binding communication only using contact details indicated in the Order or in the Supplier's official registers. PAK shall not be liable for consequences of communication conducted using unauthorized channels.

§13. Confidentiality

The Supplier shall keep confidential PAK's commercial, technical and organizational information and shall use it solely for performance of the Order. The confidentiality obligation applies during cooperation and for 5 years after its termination.

§14. Force Majeure

Both the Buyer and the Supplier may withdraw from performance of the Order if a delay occurs without fault on their part. A delay caused by force majeure shall be deemed a non-attributable delay.

§15. Withdrawal and Termination

PAK may withdraw from the Order in whole or in part with immediate effect, inter alia, in the event of: material breach of the GTCP, delay exceeding 7 days, gross quality defects, compliance breaches, or justified suspicion of invoicing abuse.

§16. Assignment of Receivables

The Supplier may not assign receivables against PAK (factoring/assignment) without PAK's prior written consent.

§17. Governing Law and Disputes

Governing law: Polish law.

Disputes shall be resolved by the court having jurisdiction for PAK's registered office, unless mandatory applicable provisions provide otherwise.

§18. Final Provisions

The GTCP enter into force on the date indicated in the header and apply to Orders placed from that date.

In the event of a conflict between the GTCP and the Agreement or Order, the provisions of the Agreement or Order shall prevail if they have been expressly agreed.

PAK may update the GTCP; the current version applies to Orders placed after the date of its publication or making it available to the Supplier.

§19. Registration and Supplier Data

A condition for commencing cooperation is the Supplier's provision of up-to-date identification data covering at least:

- full name and registration details,
- bank account numbers,
- contact persons,
- official e-mail addresses.