

General Terms and Conditions of Sale

SMAY sp. z o.o.

§ 1. General provisions

1. These General Terms and Conditions of Sale apply to all contracts of sale of Goods and provision of Services concluded by **SMAY sp. z o.o.** with its registered office in Podłęże 678, 32-003 Podłęże, registered in the Register of Entrepreneurs of the National Court Register (KRS) under number 000000007764, District Court for Kraków-Śródmieście, 12th Economic Division of the National Court Register, share capital PLN 50000, NIP (tax number): 678-282-18-88, REGON: 356295933.
2. The terms used in these General Terms and Conditions of Sale mean:
 - a) GTCS – these General Terms and Conditions of Sale;
 - b) Seller – SMAY sp. z o.o. with its registered office in Podłęże 678, 32-003 Podłęże;
 - c) Purchaser- the Seller's contractor concluding an agreement with the Seller on the basis of GTCS, not being a consumer;
 - d) Goods - goods in the Seller's commercial offer; depending on the context in which they are used, the term "Goods" also includes Services or Work provided by the Seller,
 - e) B2B System – an automated online platform for placing orders by entrepreneurs, with whom an appropriate agreement has been concluded for this purpose,
 - f) Working hours - a period of 60 minutes on Mondays to Fridays between 8 a.m. and 4 p.m., except on bank holidays.
3. The Parties may depart from the provisions of the GTCS or modify them by way of an "individual agreement" concluded in writing. The conclusion of the aforementioned agreement shall result in the exclusion of relevant provisions of the GTCS, in place of which the provisions of the new agreement between the Parties shall apply. The Parties shall remain bound by the provisions of GTCS in the remaining scope. The provisions of the "individual agreement" take precedence over these GTCS.
4. SMAY sp. z o.o. pursues its business objectives by concluding contracts with contractors who are not consumers within the meaning of Article 22¹ of the Polish Civil Code.
5. Before placing an order, the Purchaser should provide the Seller with copies of registration documents confirming his status as an entrepreneur or another institution conducting business activity in order to demonstrate the possibility of concluding agreements with the Seller (entry in the business register or extract from the National Court Register, tax number certificate, and if the right to represent the Purchaser does not result from registration documents - also a document confirming the authorization of the person placing the order to represent the Purchaser in relations with the Seller, incurring obligations on his behalf and receiving the Goods).
6. The parties of the Purchase Contract may agree that the sale of Goods offered by the Seller shall be carried out via the B2B Internet platform – B2B System. The condition for using this form of purchasing is signing a "Trade cooperation agreement via the B2B On-line Procurement System" with the Seller.
2. Upon the Seller's receipt of the Purchaser's acceptance of the offer within its validity period, without changes or additions, a contract is concluded between the Seller and the Purchaser. The acceptance of the offer should be made at least in document form (e-mail), unless the law requires a different form for a specific contract.
3. If the Purchaser responds to the offer with reservations or additions, whether or not they significantly alter the content of the offer, the Purchaser's response is considered a new purchase offer made by the Purchaser. The application of Article 68¹ § 1 of the Civil Code is excluded. For a contract to be concluded, the Purchaser's offer must be accepted by the Seller - upon receipt of such acceptance by the Purchaser, the contract is concluded. The acceptance of the offer should be made at least in document form (e-mail), unless the law requires a different form for a specific contract.
4. Upon conclusion of the contract, the execution of the order begins.
5. The application of Article 68² of the Civil Code is excluded.
6. Introduction of changes to the order (contract) at the Purchaser's request is not allowed. Cancelling the entire or part of the order is only allowed if the production process has not advanced and solely with the Seller's consent. Upon verifying the progress of the order by the Seller (production progress), the Seller informs the Purchaser of the possibility or impossibility of cancelling the entire or part of the order. If the Seller confirms the possibility of cancelling the order, the Purchaser agrees to pay a cancellation fee of at least 50% of the value of the cancelled order (or its part) if the value of the cancelled order (or its part) is less than PLN 600 net, and in other cases, a fee of PLN 300 net or more, depending on the order and the stage at which cancellation would take place. The Seller informs the Purchaser of the final cancellation fee amount, which the Purchaser agrees to before being charged. For orders placed through the B2B System, cancellation or changes to the order are permissible only within 30 minutes of placing the order via the B2B System by the Purchaser without consequences, and after this time, the provisions of this paragraph 6 apply.
7. The Seller is entitled to change agreed sales dates and conditions and to withdraw from the sale, even after the Purchaser has placed an order and it has been accepted for execution by the Seller, but that is possible only in exceptionally justified cases, such as force majeure and other exceptional circumstances beyond the control of the Seller, resulting in the Seller's inability to comply with the terms of sale. In such a case, the Seller shall inform the Purchaser about his inability to complete the order and shall indicate new order delivery date or change other terms of sale.

§ 3. Prices

1. Prices of Goods offered by SMAY sp. z o.o. are determined by the Seller and specified in each offer. The prices are also listed in the B2B System.
2. All prices quoted by the Seller are net prices (excluding VAT) at the Seller's warehouse (EXW Seller's warehouse [Incoterms 2020]).
3. The Seller reserves the right to change the price specified in the contract in case of a sudden increase in the prices of steel,

§ 2. Ordering Goods

1. The Seller presents the Buyer with an offer to sell the Goods in written form, document form, or electronic form.

insulation, or aluminium by more than 10% compared to the price of these materials on the day of concluding the contract.

4. For a single order valued at no more than PLN 300 net (three hundred Polish zlotys), the Seller will add a handling fee of PLN 25 net (twenty-five Polish zlotys) to the invoice, which the Purchaser accepts when placing the order. This fee does not apply to orders placed through the B2B System.

§ 4. Delivery dates

1. The approximate delivery date is specified in the Seller's offer. After the contract is concluded, the Seller will inform the Purchaser of the exact delivery date.
2. The Purchaser shall be obliged to collect the ordered Goods from the Seller's warehouse within 10 working days from the date of the realization of the order. Failure to collect the Goods within the time limit may result in charging the Purchaser with a handling fee of 0.5% of the net order value for each day of delay in collecting the Goods, but not less than PLN 50 net for each day of delay in collecting the Goods. In case of failure to collect the Goods within the time limit the Seller shall also be entitled to deliver the Goods to the seat of the Purchaser at his expense and risk.

§ 5. Delivery of Goods and delivery by mail order

1. The place of performance by the Seller, i.e. delivery of the Goods, is the Seller's warehouse in Podłęże 678, 32-003 Podłęże, Poland.
2. The Seller may deliver the Goods to the Purchaser to the address indicated in the order, using for this purpose the services of a forwarding company with which it cooperates on a regular basis. Upon the Purchaser's explicit request the Seller shall use the services of another forwarding agent. The Purchaser shall include such information in the order.
3. The costs of delivery of Goods to the address indicated in the order shall be borne by the Purchaser, unless the Parties have agreed otherwise.
4. The Seller shall bear full responsibility for the Goods until they are released from the warehouse. Liability, including the risk of accidental loss or damage to the Goods shall be borne by the Purchaser from the moment of handing over the Goods to him from the Seller's warehouse, excluding mail order delivery, when the liability shall pass to the carrier referred to in paragraphs 2 and 3. The responsibility of the carrier begins with the moment of handing over the consignment with the Goods for transport and ends with the moment of its handing over to the Purchaser. The carrier's liability shall be governed by the provisions of the Civil Code, including in particular those governing the contract of carriage and determining the carrier's liability rules (see Article 788 §1 et seq. of the Polish Civil Code). The Seller shall not be liable for any damage to the Goods during transport, especially if the Purchaser fails to meet all formal requirements for the receipt of damaged shipment, and in particular does not file a complaint directly to the carrier.
5. The Purchaser shall be obliged to immediately report complaints concerning damage to shipments, but not later than 24 hours from the date of receipt of the Goods by the Purchaser.
6. All visible defects, shortages and damage of the consignment delivered by the carrier must be noted by the Purchaser on the consignment note. Shortages, damage and defects which could not be detected with due diligence during delivery shall

be reported to the Purchaser immediately after detection, or else the Warrantor shall lose their rights under the warranty.

7. In the case of cancellation or postponement of the delivery of Goods at the request of the Buyer or due to the Buyer's fault, the Seller has the right to charge the Purchaser a handling fee of PLN 100 net and the costs charged by the forwarder, if such costs occur.
8. In case where the Goods is Service or Work the Buyer is obligated to immediately examine the subject of contract and to raise any objections within a maximum of 5 working days from the date of delivery of the Goods. Failure to comply within this period will be considered as the positive receipt of the Goods.
9. In case where the Goods are delivered to another European Union country as part of the intra-community delivery of goods procedure and at the same time the transport is on the Buyer's side: the Buyer shall provide the Seller, no later than by the tenth day of the following month, with documents confirming the export of the Goods outside the territory of the Poland, i.e. together:
 - written statement of the Buyer confirming that the Goods have been sent or transported by the Buyer,
 - written declaration of the Buyer about intention to export ordered Goods outside of Poland,
 - a signed CMR international waybill.If above conditions are not met, the Seller reserves the right to charge the Buyer a fee representing 23% of the net price of the Goods.

§ 6. Payment

1. Payment is made by bank transfer to the Seller's bank account specified on the invoice (or pro-forma invoice).
2. The payment terms are specified in the offer or contract.
3. If payment with a deferred payment term is agreed upon, the Seller grants the Purchaser trade credit, informing the Purchaser accordingly. The determination of the credit limit (hereinafter referred to as "Credit Limit"), as well as any changes to it, are at the sole discretion of the Seller. Changes to the Credit Limit, especially its reduction, may occur even after the commencement of order fulfilment. If the total amount owed by the Purchaser to the Seller from all agreements and orders, increased by the value of orders in progress, exceeds the Credit Limit, the Purchaser must immediately — regardless of whether the payment deadline for the Goods has expired or not — pay the Seller at least the difference between the total amount owed by the Purchaser to the Seller and the Credit Limit within 3 days, without further notice. Failure to do so may result in the Seller withholding any further deliveries or services, as well as suspension of ongoing production, due to reasons attributable to the Purchaser until the condition is met. Similarly, if any subsequent delivery of Goods to the Purchaser under any agreements (orders) or the conclusion of another agreement (order) would exceed the Credit Limit granted, they may only be processed after prior payment of at least the amount by which the Credit Limit would be exceeded, unless the Parties agree on another acceptable form of security for the Seller.
4. The date of payment shall be deemed to be the date of crediting the full amount to the Seller's bank account.
5. Until the payment of the full amount due constituting the price for the Goods, the Seller shall retain the ownership right to the Goods handed over or delivered to the Purchaser. Only when the full settlement of payments resulting from the contract, including due contractual penalties

and interest for delay in payment of the price, the ownership of the Goods to the Purchaser takes place.

6. In the event of a delay in the payment of the price, the Purchaser shall be obliged to pay statutory interest on commercial transactions without notice unless the Seller voluntarily resigns from such interest. The declaration of renunciation of interest must be submitted by the Seller in writing in order to be effective.
7. Failure to pay on time or justified concern about the Purchaser's financial liquidity entitles the Seller to change the terms of sale, demand immediate payment of any liabilities towards the Seller and suspend the execution of remaining orders until the payment of any arrears, also justifies the withdrawal by the Seller from unrealized sales contracts due to the fault of the Purchaser.

§ 7. Returns

1. As a general rule, the Seller does not accept returns of purchased Goods. In exceptional cases, Goods may be returned only with the Seller's prior written consent and agreement on the terms of the return.
2. Returned Goods must be unused, undamaged, free from defects and in original packaging.
3. Transport of the returned Goods shall be carried out entirely at the Purchaser's expense.
4. As compensation for the costs incurred by the Seller, 15% of the net value of the returned Goods shall be deducted, but not less than PLN 300 net.

§ 8. Complaints and warranty

1. The warranty terms and conditions are set out in the General Terms and Conditions of Warranty - SMAY sp. z o.o., which are an integral part of these General Terms and Conditions of Sale. General Terms and Conditions of Warranty - SMAY sp. z o.o. are also available at www.smay.pl.

§ 9. Confidentiality

1. In cases where the Seller transfers to the Purchaser the technical documentation of the subject matter of the agreement, in particular constituting the commercial or technical secret of the Seller (Trade Secrets), the Purchaser shall be obliged to ensure special care in ensuring the confidentiality of such documents.
2. If the Seller suffers losses caused by the Purchaser's failure to ensure the confidentiality of the received documentation, the Seller shall have the right to seek compensation from the Purchaser, without any limits in this respect.
3. The confidentiality clause does not apply to offices issuing the necessary approvals, certificates, etc., but they must be informed of the need for confidentiality.

§ 10. Force majeure

1. The Parties shall allow the possibility of extending the term of performance of the agreement in the event of the occurrence of circumstances beyond the Seller's control preventing or significantly hindering the commencement or performance of contractual obligations, including cases of force majeure, in particular those caused by:
 - a) decisions of authorities, courts, administrative bodies prohibiting or ordering the suspension of an investment,
 - b) disasters, natural disasters, epidemics, fires, floods, etc.,

- c) weather conditions which, in accordance with the construction standards or applicable regulations, make it impossible to carry out the investment,
 - d) actions of third parties for which the Seller is not responsible,
 - e) obstacles arising exclusively from reasons attributable to the Purchaser or assembly work carried out by other companies for which the Purchaser is responsible.
2. The parties also have the right to suspend the performance of the subject of the agreement in the event of force majeure.
 3. In the event of force majeure, the Parties shall agree on new dates for the performance of the subject of the agreement.

§ 11. Final provisions

1. Any disputes that may arise between the Parties in connection with the performance of the agreement, the content of which is shaped by the provisions of these GTCS, will be resolved as far as possible amicably, and ultimately in court.
2. The Seller shall not be liable for damages resulting from non-performance or improper performance of sales contracts consisting in the loss of benefits. The Seller's liability for actual damage resulting from non-performance or improper performance of agreement is limited to the sales price of the Goods on the basis of non-performance or improper performance of the agreement.
3. The Purchaser assures that the data referred to in § 1 item 5 indicated by him are current and true, and that he will place Orders only if he has sufficient financial resources to perform the proper performance of individual contracts.
4. All cases submitted to court shall be settled by the Court with jurisdiction over the Seller's registered office.
5. The Seller reserves the right to make changes to the GTCS. Amendments to the provisions shall become binding on the other Party once they have been delivered to it in a manner customary among the parties in their business relations so that it may become acquainted with them, i.e. by posting them on its website www.smay.pl.
6. In matters not regulated by the provisions of these GTCS, the relevant provisions of the Act of 23 April 1964 Polish Civil Code (Journal of Laws of 2023, item 1610 as amended) and the Act of 15 September 2000 – Polish Commercial Companies Code (Journal of Laws from 2024, item 18 as amended) shall be used.
7. Failure to familiarize the Purchaser with GTCS does not release the Purchaser from their validity.
8. The agreements concluded on the basis of these GTCS exclude the use of templates of agreements used by the Purchaser, in particular the general terms and conditions of purchases.
9. In the event of conflict between the provisions concerning the guarantee contained in the GTCS and the provisions contained in the warranty card handed over to the Purchaser, the provisions of the warranty card shall prevail.
10. These GTCS shall apply accordingly to delivery contracts, work orders or provision of services contracts.
11. These GTCS shall enter into force on 01.08.2024.
12. Attachments to these GTCS: General Terms and Conditions of Warranty SMAY sp. z o.o. – also available at www.smay.pl.