

General terms and conditions of purchase of raw materials, goods, and services IMP COMFORT Sp. z o.o.

1. DEFINITIONS

- 1.1. **GTC** - means these General Terms and Conditions of Purchase at IMP COMFORT Sp. z o.o.
- 1.2. **Contract** - means a contract of sale, delivery, or any other contract entered into by the Supplier and the Buyer together with appendices constituting an integral part thereof, including General Terms and Conditions of Purchase based on which the Buyer acquires ownership of the Product.
- 1.3. **Product** - means a raw material, a good or service is the subject of purchase based on a Contract or Purchase Order.
- 1.4. **Supplier/Seller**- means any domestic or foreign entity or a person selling the Product to the Buyer.
- 1.5. **Buyer / Purchaser**- means **IMP COMFORT Sp. z o.o.**
- 1.6. **Party, Parties** - means the Supplier/Seller, Buyer/ Purchaser, or both.
- 1.7. **Purchase Order (PO)** - a written order placed by the Buyer, signed by a person(s) authorized to represent the Buyer.

2. GENERAL PROVISIONS

- 2.1. These general terms and conditions of purchase are an integral part of all POs or Contracts relating to the supply of raw materials, goods, and services submitted by the Buyer, and the Supplier of Products.
- 2.2. These GTC resolutions must be applied unless there are other agreements stated in the PO or the Contract.
- 2.3. Resolutions that differ from the GTC, in particular, those contained in the Seller's terms and conditions of sale, the Buyer shall apply only if they are written confirmed. POs or Contracts that are free from objections or claims on the part of the Buyer do not imply the Buyer's acknowledgment of any different provisions.
- 2.4. Detailed terms and conditions concerning the type of raw material, goods or services, quantities, delivery base according to INCOTERMS 2010, prices, and payment dates must be specified in the PO/Contract.
- 2.5. The INCOTERMS contained in the PO/Contract always refer to the current version of INCOTERMS 2010 on the date of the PO/execution of the Contract.
- 2.6. Any change or supplement to the PO must be confirmed by both parties.
- 2.7. If the Seller starts fulfilling the Buyer's Order means acceptance of the order and the GTC terms

3. TERMS AND CONDITIONS OF DELIVERY, PARTIAL DELIVERIES/PARTIAL PROVISION OF SERVICES

- 3.1. If the date of delivery of the Product has not been specified in the PO/Contract, the Seller undertakes to ship immediately upon written notice of the Buyer.
- 3.2. The Seller is obliged to meet the agreed delivery date of the Product or timely performance of a service. Earlier delivery of the Product, the earlier performance of a service or partial delivery of the Product, or partial performance of a service, requires the Buyer's prior written consent. Any changes to the PO (scope, quantities, delivery date, etc.) must be confirmed to the Seller by the Procurement Department in writing (revised order).
- 3.3. If the Seller determines that it will not be able to comply in whole or in part with the resolutions of this Contract/PO or is not capable of meeting the delivery time, it shall give immediate written notice of this fact to the Buyer, and such notice must include the reason(s)

for the delay and the expected duration of the delay. Acceptance by the Buyer of a delayed or partial delivery of the Product or performance of a service does not imply that the Buyer waives any right(s) relating to the delayed or partial delivery of the Product or performance of a service.

3.4. For deliveries of Products, processing of the PO means delivery of the Product free from defects to the Buyer together with the required documents, during business hours, and to the address indicated in the PO. If the PO concerns the delivery of goods, including assembly or another service, the delivery of a defect-free Product shall be understood as the proper performance of assembly or another service by the provisions contained in the PO.

3.5. The Seller shall attach to each delivery, if not specified in detail in the PO - a copy of the invoice, quality certificate, weight specification, and a document confirming the delivery of the Product (CMR) /other delivery documents). For import transactions, the Seller is obliged to deliver to the Buyer:

- original documents necessary for the application of preferential/reduced customs duties,
- any documents required in connection with importation.

3.6. If the Buyer orders chemicals, the Seller is obliged to provide current quality specifications and Safety Data Sheets (SDS) - in the case of hazardous materials/goods purchased by the Buyer as first delivery and every time the Seller makes any changes to these documents. The SDS must be drafted in the language of the country of delivery, following the applicable legal regulations, including Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation, and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directive 91/155/EEC, 93/67/EEG, 93/105/WE and 2000/21/WE(OJEU L.2006.396.1) and Regulation (EC) No 1272/2008 of the European Parliament and of the Council of 16 December 2008 on the classification, labeling and packaging of substances and mixtures amending and repealing Directives 67/548/EEC and 1999/45/EC and amending Regulation (EC) No 1907/2006 (OJEU L 353.1).

3.7. The Seller shall package, label, and ship the hazardous Product by the relevant local and international laws and regulations contained in REACH/CLP relating to the delivery of the Product. The Seller is responsible for damages resulting from improper packaging and labeling of the Product.

3.8. Other specific requirements arising from legal provisions and/or standards implemented by the Buyer shall be included in the Contract/PO.

3.9. The date of performance of the Contract/PO is the date on which the Product is delivered to the Buyer by the conditions specified in the Contract/PO and is in conformance with the required type, quantity, and quality, as evidenced by an acceptance document or report.

3.10. In any case, inspection, approval, or acceptance of the product does not relieve the seller from liability for defects of the Product or other breaches of the Order / Agreement.

4. PRICE AND PAYMENT TERMS

4.1. Prices resulting from the PO/Contract are net prices and do not include applicable VAT. If required by applicable law, invoices may be issued before the delivery of the goods/provision of the service, to document advance payments.

4.2. Invoices shall comply with the relevant requirements of law applicable to the Products.

4.3. The basis for payment for the delivered Product is the invoice or any other accounting document permitted by the law of the Buyer's country.

4.4. A VAT invoice or other accounting document must be issued following the relevant legal provisions. The invoice must include the name of the goods, quantity, unit price, and value of the Product delivered, Seller's VAT number, terms and conditions of payment, and payment period consistent with the terms and conditions specified in the PO/Contract of the Buyer.

4.5. Invoices (faktery@comfort.pl) will be sent to the Buyer after shipment of the Product, unless otherwise agreed by the Parties, taking into account applicable regulations.

4.6. Payment shall be deemed to have been made on the day on which the amount due is debited to the Buyer's bank account.

4.7. The Seller is obliged to include the Buyer's order number on the invoice and other delivery documents.

4.8. If delivery is not made according to the terms of the PO/Contract, the Buyer has the right to withhold payment, extend the payment period until the subject of the PO/Contract has been fully and correctly completed, or deduct receivables due from the Seller for non-performance or improper performance of the subject of the PO/Contract and failure to remove defects or faults. The Buyer shall be entitled to make such a deduction before the expiry of the payment period based on a unilateral statement of will. This does not limit the Buyer's right to enforce contractual penalty clauses.

5. INSPECTION OF THE PROGRESS OF POS/CONTRACTS - AUDIT

5.1 The Buyer has the right to carry out audits/inspections at any time during the execution of the PO/Contract by the Seller. For this purpose, the Buyer may enter the Seller's premises upon prior notice and inspect the facilities and equipment related to the execution of the PO/Contract during the working hours of the Seller. The Buyer and the Seller shall bear the costs associated with such audit or inspection on their own.

5.2 Such audits/inspections do not constitute grounds for the Buyer to waive his rights (claims) under the law and the Order / Agreement.

6. WARRANTY AND COMPLAINTS

6.1 The Seller guarantees that the Product sold comply with the provisions contained in the Buyer's order/contract, is free from any defects that could reduce its value or usefulness due to the purpose of the order/contract or the intended use of the product.

6.2 If, as a result of inspections/analyses of the Product, it is shown that the features of the Product do not conform to the PO/Contract or the quality specification, the Buyer complains Product within 14 days from the date of their detection.

6.3 The Seller is obliged to respond to the complaint within 10 working days from the date of its receipt. No answer will be understood as a complaint acceptance.

6.4 The Independent Verification Unit will decide whether the complaint is justified if there is no consent between the Buyer and the Seller. The remuneration of the verification unit is borne by the Buyer only if the complaint is unfounded, and in all other cases, the costs of remuneration of the verification unit are borne by the Seller.

6.5 In the case of a deviation from the agreed quality parameters, the Buyer may, at his discretion, request the replacement of the Product with a product free from defects or demand a reduction of the purchase price, with the Product supplier covering the costs of replacing the Product.

6.6 Resolutions point of 6.2 - 6.5 is suitably in the case the Buyer notice the shortages of the supplied product.

6.7 The Seller warrants that there are no valid patents, copyrights, claims of rights or know-how of third parties that would be violated by the Buyer by the use of the Product.

7. SERVICES

7.1 The Service may constitute an independent subject of the Contract/PO, or a Contract for the delivery of Product may also include an obligation to perform services, which are provided by the Seller in particular within the Buyer's facilities.

7.2 Unless otherwise stated in the PO/Contract, it is assumed that:

- the value of services is included in the price of the PO/Contract.

- all costs related to the services provided by the Seller shall be borne by the Seller (accommodation, travel costs, insurance of the Seller's staff, etc.).

7.3 Performance of a service is confirmed with a delivery and acceptance report or another document, which is the basis for issuing an invoice for the provided service.

7.4 If the service which is the subject of the PO is performed in the Buyer's premises, the Seller shall be obliged to provide personnel with appropriate qualifications for the proper and timely performance of the service, and shall be responsible for the safety of the work performed.

7.5 The Seller's personnel shall comply with the regulations in force at the Buyer's premises and shall obtain all necessary work permits. The Seller shall be fully liable for damages and losses caused by the actions of personnel providing services.

7.6 The Seller warrants that the services provided by the Seller are performed properly and in accordance with the contents of the PO/Contract. If defects are found within 12 months of the performance of the service, the Seller is obliged to remove them immediately at its own expense.

7.7 The Seller assumes all risks and all possible consequences and claims arising in connection with the provided service.

7.8 The Seller shall obtain the written consent of the Buyer to entrust the performance of services to a subcontractor.

8. ENVIRONMENT PROTECTION

8.1 Without breaching other resolutions of these GPC, the Contractor is responsible for compliance with the applicable legal provisions and internal regulations on the territory of IMP Comfort Sp. z o.o. regarding environmental protection operating on the premises of a given facility.

8.2 In the event of a dangerous situation or environmental failure, the contractor is obliged to stop work, secure places, and the work area and immediately notify the representative of IMP Comfort Sp. z o.o.

8.3 The Contractor and / or its subcontractor may store on the premises of IMP Comfort Sp. z o.o. waste resulting from the execution of the contract only if it results from the decisions or permits held by the Contractor and has been obtained the consent of IMP Comfort Sp. z o.o.

8.4 It is forbidden to arbitrarily collect/store directly on the ground waste generated as a result of the performance of the contract/contract, which could contaminate the ground, water, or air. This waste should be removed on an ongoing basis by the Contractor unless the manner of handling waste has been properly defined by IMP Comfort Sp. z o.o.

8.5. The Contractor is not allowed to bring to the premises of IMP Comfort Sp. z o. and/or on the premises owned by IMP Comfort Sp. z o.o., without the consent of the person responsible for supervising the execution of the order by IMP Comfort Sp. z o.o. any materials or substances that may contaminate water, soil, or atmospheric air. This prohibition does not apply to the basic chemicals in the vehicle, e.g. oil, WD-40, etc. In this case, these substances must be stored in their original packaging

8.6 In addition, on the premises of IMP Comfort Sp. z o.o. the contractor is not allowed to particularly:

- a) bring any waste,
- b) wash vehicles and equipment,
- c) store fuel supplies and refuel vehicles,
- d) incinerate waste,
- e) pour any substances into the sewers and soil,
- f) have a negative impact on the environment by using machines or work tools that emit excessive noise levels to the atmosphere.

8.7 Compliance with generally applicable legal and internal regulations requirements of IMP Comfort Sp. z o. in the field of environmental protection, during the performance of the subject of the order/contract by the Contractor and/or its subcontractors, on the premises of

IMP Comfort Sp. z o.o can be checked by internal auditors and/or another representative of IMP Comfort Sp. z o.o.

8.8 If a representative of IMP Comfort Sp. o.o. certify no compliance with legal regulations and environmental protection requirements, or referred to in this chapter by the Contractor's employees and/or his subcontractors, IMP Comfort Sp. z o.o. reserves the right to prohibit entering its premises or removing persons guilty of these offenses from it, which will not in any way infringe or limit other rights of IMP Comfort Sp. z o.o. specified in these General Conditions of Purchase. The contractor is then obliged to replace these people with other employees.

8.9 Persistent failure to comply with the requirements of this chapter may lead to the cancellation of the contract or termination of the contract for the performance of a given task due to the fault of the Contractor.

9. WITHDRAWAL, TERMINATION

9.1 The Buyer is entitled to terminate the Contract/PO without notice for important reasons. In particular, an important reason shall be regarded as:

- breach of obligations by the Seller, which has not been repaired within the time specified by the Buyer,
- a situation in which the purchase or use of the Product is or will be totally or partially prohibited under applicable law.

9.2 If the Buyer terminates the contract for an important reason, the Seller shall not be entitled to any further claims for damages, reimbursement of costs, or payment of remuneration.

9.3 If the Seller fails to comply with any of the terms and conditions of the PO/Contract, the Buyer shall have the right to withdraw from the PO/Contract

in whole or in part, without further obligation or liability, and to recover from the Seller any amounts paid by the Buyer and any additional costs incurred by the Buyer due to replacement of the Product, purchase of the Product at an alternative supplier and due to any loss or damage suffered as a result of delayed execution of the PO/Contract.

9.4 In the event of delay in delivery for reasons other than "force majeure", the Seller shall be obliged to pay the Buyer contractual penalties in the amount of 1% of the gross value of the Product delivered after the agreed date, for each day of delay.

9.5 If the Buyer's damage resulting from non-performance or partial performance of the terms of the PO/Contract exceeds the amount of the reserved contractual penalties, the Buyer shall have the right to claim compensation on this account on general terms.

10. ADDITIONAL PROVISIONS

10.1 In the event of "force majeure", the Buyer reserves the right to change the previously agreed deadlines for the PO/Contract.

10.2 Neither the Buyer nor the Seller shall bear the consequences of partial or total non-performance of their obligations under the PO/Contract due to "force majeure".

10.3 Force majeure shall be deemed to be all events that cannot be foreseen or prevented at the time of placing the PO/concluding the Contract and which cannot be influenced by either party, in particular: war, domestic unrest, flood, fire, earthquake, and other natural disasters, governmental restrictions or orders or other acts of government and state administration, general strikes and industrial strikes officially recognized by the national trade unions.

10.4 If the Buyer or the Seller is unable to fulfill its obligations due to "force majeure", the Buyer or the Seller is obliged to notify the other party immediately, not later than within 5 days from the date of its occurrence. The same shall apply in the event of cessation of "force majeure". If the aforementioned circumstances last longer than 1 month, the Parties shall decide on the further performance of the PO/Contract.

10.5 The Buyer may change the previously confirmed terms and conditions of the PO (delivery times, quantities) also for reasons other than “force majeure”, in particular in the event of logistical obstacles or production capacity constraints.

11. CONFIDENTIALITY

11.1 Any information resulting directly from these General Terms and Conditions of Purchase, as well as information obtained by the Supplier in connection with the execution of the PO/Contract, including in particular any organizational, commercial, technical information concerning the Buyer and not made available to the public, shall be regarded as confidential information and as such, shall not be disclosed to third parties. This obligation does not apply where the obligation to provide information results from mandatory provisions of law.

11.2 In particular, the Seller undertakes to treat as confidential information concerning the volume of trade, applied prices, discounts, product specifications, logistics agreements, technical and technological data under pain of withdrawal from the PO/Contract by the Buyer for reasons dependent on the Supplier.

11.3 The Seller declares that it will not use confidential information for purposes other than for the execution of the PO and that it will provide this information with protection appropriate to its confidential nature. The obligation to retain information in secrecy shall remain in force after the completion of the PO/Contract.

12.FINAL PROVISIONS

12.1 Assignment by the Seller of receivables and other rights and obligations arising from the Order/Contract of the Buyer shall be possible only with the prior written consent of the Buyer.

12.2 If some resolutions of these General Terms and Conditions of Purchase become ineffective due to the introduction of different legal regulations, the remaining provisions shall remain valid. If some provisions of the General Terms and Conditions of Purchase turn out to be ineffective, the Buyer and the Seller undertake to enter into negotiations aimed at supplementing the General Terms and Conditions of Purchase in this part.

12.3 If the provisions of the General Terms and Conditions of Purchase are inconsistent with the provisions of the PO/Contract, the provisions of the PO/Contract shall apply, except that this does not preclude the application of the remaining provisions of the General Terms and Conditions of Purchase.

12.4 Any disputes will be settled first of all amicably, and in case of disagreement, by the court competent for the seat of IMP COMFORT Sp. z o.o.

12.6 Any changes, additional arrangements, suspension, or termination of the terms of the PO/Contract must be made in writing under pain of nullity and must be accepted by both Parties.