



GENERAL TERMS AND CONDITIONS OF SALE

ORLEN OIL Sp. z o.o.

§1. General Terms and Conditions

1. The General Terms and Conditions of Sale (hereinafter referred to as "GTC") shall be applicable to any and all sales transactions of ORLEN OIL Sp. z o.o. concluded with entities that are entrepreneurs and located outside the territory of the Republic of Poland.
2. In case of any discrepancies between GTC and a contract concluded by ORLEN OIL with the Customer in a manner other than that resulting from the GTC, the provisions of such a Contract shall prevail. In case of any discrepancies between the Contract concluded by ORLEN OIL with the Customer pursuant to the GTC, the provisions of the GTC shall prevail.
3. Within the meaning of these GTC:
 - a) "Seller" or "ORLEN OIL" shall mean ORLEN OIL Sp. z o.o., a limited liability company with its registered office in Krakow, ul. Opolska 114, 31-323 Krakow, entered into the National Court Register kept by the Krakow Śródmieście District Court in Krakow, 9th Commercial Division of the National Court Register under KRS number 0000102722, with NIP tax identification number: 67511-90-702, with BDO Waste Database Number 000026343, with the share capital of PLN 75,093,000;
 - b) "Sale Transaction" or "Contract" shall mean a contract for sale, delivery or any other contract which shall result in the transfer of ownership and handover of movable goods by the Seller to the Buyer and the collection of the movable goods by the Buyer and payment of the price to the Seller;
 - c) "Buyer" or "Customer" shall mean an entity being an entrepreneur with whom the Seller has concluded a sales transaction. The Buyer shall not be a natural person who does not conduct any business activity;
 - d) "Movable Goods" or "Goods" shall be movables within the meaning of the applicable provisions of the Polish Civil Code, offered for sale by ORLEN OIL (including goods, investment assets, necessary equipment, auxiliary materials, documentation, and others), the sale and delivery of which shall constitute the subject matter of the Contract;
 - e) "Liquid fuels" shall be liquid energy carriers, including but not limited to diesel oils containing additives, including light heating oils and heavy heating oils;
 - f) "Working Days" shall mean days from Monday to Friday between 7 a.m. and 4 p.m., excluding Saturdays, Sundays, and public holidays in the territory of the Republic of Poland.
4. Any and all-time units shall be given according to the Central European Time, Warsaw.

5. The Buyer shall fully recognize the presented General Terms and Conditions of Sale and shall waive the application of its own general terms and conditions, previously determined and applied or presented or in any other way referred to by it other than these GTC unless expressly provided otherwise in the Contract.
6. The GTC shall be communicated to the Buyer and accepted when an offer is submitted and when an order is confirmed by the Seller. In addition, they shall be available on the www.orlenoil.pl website. If the Buyer and the Seller are bound by permanent commercial relations, acceptance of the GTC by the Buyer at the first order shall be deemed the acceptance thereof also for all other orders and sale contracts.

§ 2. Orders and order confirmations

1. Placing an order shall be treated by ORLEN OIL as acceptance of the General Terms and Conditions of Sale. A contract shall be concluded when an order is confirmed by ORLEN OIL.
2. Failure to accept the GTC by the Buyer shall constitute grounds for the Seller to withhold the performance of a Contract and/or an order until the acceptance of the GTC by the Buyer.
3. ORLEN OIL shall undertake to transfer ownership of the goods in the ordered range and quantity to the Buyer and deliver them to the Buyer, and the Buyer shall undertake to collect the goods and pay the agreed price for them.
4. If the object of purchase is Liquid Fuels under CN codes 2710 19 43, 2710 19 46, 2710 19 47 and 2710 19 48, the Buyer shall undertake to declare in writing the purpose of the Liquid Fuel purchased. The Buyer shall make such a declaration when placing an order at the latest.
5. If the Goods are not liquid fuels as referred to in §1 of the Regulation of the Minister of Climate of 7 August 2020 amending the Regulation on the detailed list of liquid fuels whose production, storage or handling, transmission or distribution, trading, including trading with foreign countries, requires a license and whose import requires entry in the register of importing entities (hereinafter: "MAS Regulation"), the delivery of the Goods shall be performed in accordance with FCA Incoterms® 2020 from the Seller's warehouse as indicated by the Seller in confirmation of the Order. Upon the handover of the Goods sold to the Buyer or the carrier, the ownership of the Goods shall pass to the Buyer.
6. If (i) the Goods are liquid fuels, specified in the MAS Regulation, (ii) the Buyer does not have the license required by the Polish law to trade in fuel, (iii) the place of delivery of the Goods is located outside the territory of the Republic of Poland, and (iv) the Buyer intends to resell these Goods either outside the territory of the Republic of Poland to other entities (including final consumers), or to use it for own needs, then the delivery of the Goods shall be performed in accordance with DAP Incoterms® 2020 to the place indicated by the Buyer outside the territory of the Republic of Poland or FCA Incoterms® 2020, provided that both in case of DAP and FCA the ownership right to the Goods shall pass from the Seller to the Buyer at the moment of crossing the border of the territory of the Republic of Poland.
7. The Parties agree that trading in liquid fuels by the Buyer in the territory of the Republic of Poland, without holding the license required by law, shall constitute a material breach of the provisions of the GTC, the Contract (including the Purchase Order) and the Seller may impose on the Buyer a contractual penalty in the amount equal to the administrative penalty imposed on ORLEN OIL by the President of the Energy Regulatory Office for selling liquid fuels to entrepreneurs that do not

hold a licence, if such a licence was required by law, in the amount not less than PLN 50,000.00 and not more than PLN 250,000.00 for each case of breach. At the same time, the Seller shall have the right to terminate the Contract with immediate effect.

8. The Buyer represents that in the case referred to in § 5-7 above, it shall waive any claims against the Seller, including those that may arise in the future. The Buyer declares to have familiarised itself with the content of Appendix No. 1 to the GTC and to accept it in full. The Buyer further declares that any and all statements indicated therein shall be true and consistent with the actual state of affairs.
9. An order should be submitted at least in electronic form, to the e-mail address indicated by the Seller, at least 3 working days before the planned date of implementation. In the case of individual customer requirements for packaging and marking of the goods, the date of performance of the order shall be each time determined individually.
10. The Buyer shall be obliged to submit orders in electronic form via e-mail, using the order template previously provided by the Sales Office. ORLEN OIL may refuse to perform an order placed by the Buyer that fails to comply with the order template.
11. An order should contain the Customer's SAP number, SAP number of the place of delivery, number by which the Buyer of the goods is identified for the purposes of the value added tax in a given Member State, including a two-letter code used for the purposes of the value added tax appropriate for that Member State, SAP indexes of the goods, quantity and type of goods and clearance, expected delivery date and the Customer's order number.
12. An order shall be accepted by means of an order confirmation issued by ORLEN OIL in electronic form (e-mail) within 1 Working Day, counting from the day of receiving the order, with the effects as provided in paragraph 1 above. Should ORLEN OIL fail to accept an order in the manner and timeframe so provided, it shall be deemed a refusal to accept the order.
13. An order may be accepted by ORLEN OIL only explicitly, in accordance with the preceding paragraph, which means that tacit acceptance shall be excluded.
14. An Order may be accepted by ORLEN OIL subject to amendments or additions that shall not materially change the contents of the order. Reservations indicated in the order excluding/limiting such right of ORLEN OIL shall be considered not stated.
15. An order performance date may be changed due to the availability of means of transport, special requirements of the Customer other than the standard of ORLEN OIL, payment arrears and available credit limit of the Buyer, of which ORLEN OIL shall promptly notify the Buyer, stating the new order performance date.
16. In the case referred to in paragraph 10 above, if the new performance date indicated by ORLEN OIL:
(i) is not longer by more than 14 days than the original date, the new date shall be effective for the order, (ii) is longer by more than 14 days than the original date, the Buyer, within 7 days from the date of ORLEN OIL's indication of the new date, may withdraw from the order by e-mail under the pain of nullity. None of the above cases as stated in items (i) and (ii) shall not entitle the Buyer to make any claims against ORLEN OIL.
17. ORLEN OIL shall reserve the right to refuse to perform an order for Goods in bulk in case:
 - a) the volume of the order is lower or higher than the permissible level of filling the chamber resulting from the ADR regulations;
 - b) the tank fails to comply with chamber cleanliness standards.

18. ORLEN OIL reserves the right to refuse to perform an order, in whole or in part, if there is any unpaid liability of the Buyer to ORLEN OIL the payment deadline of which has expired, or if the credit limit granted to the Buyer by ORLEN OIL is exceeded. The Seller shall also be entitled to make the release of the goods ordered/purchased by the Buyer conditional on the Buyer settling the arrears and/or making an advance payment of the whole or part of the price for the ordered/purchased Goods on a prepayment basis.
19. ORLEN OIL reserves the right to refuse to accept an order without justification.
20. ORLEN OIL reserves the right to load a tanker truck with a maximum capacity of 24 tonnes. It shall be possible to load higher quantities upon prior approval by ORLEN OIL.
21. In the case of orders for Goods in bulk, there shall be a possibility of resignation or changing the date of the order by the Buyer, though not later than 3 Working Days before the confirmed date of the order. Making a notification at a later date shall entitle ORLEN OIL to charge a contractual penalty from the Buyer in the amount of 0.5% of the net value of the order covered by the resignation or change of the order date. In the case of Goods that block tanks, the Buyer shall be obliged to collect the ordered oil in confection (IBC containers) or in a tank ordered by ORLEN OIL.
22. In the case of transport by sea containers, there shall be a possibility of resignation or changing the date of the order by the Buyer, though not later than 12.00 p.m. 3 Working Days before the loading date.
23. In the case of goods ordered in IBC containers, the provisions of the packaging trading rules, attached as Appendix No. 2 to the GTC, shall apply.
24. In the case of orders for goods in packages up to 205 litres, there shall be a possibility of resignation or changing the date of the order by the Buyer, though no later than 10:00 a.m. on the working day preceding the date of order performance.
25. If the Buyer is unable to collect the goods prepared on the agreed date, the Buyer shall be obliged to indicate a new collection date in accordance with the applicable "lead time", no later than 10:00 a.m. on the working day preceding the order performance date. The new collection date must be confirmed by ORLEN OIL Customer Service Department. For each commenced day of storing the prepared goods ORLEN OIL shall charge the costs of 0.5% of the net value of the order from the Buyer.
26. Once an Order has been accepted, an Order may be cancelled by the Buyer within 3 days, after obtaining prior consent of ORLEN OIL expressed at least in the form of an e-mail under the pain of nullity. If ORLEN OIL expresses such consent, the contract shall be deemed not concluded and if the Seller has already incurred costs related to the performance of the order or the Buyer cancels the order after 1 (one) working day from the day of placing the order, the Buyer may be charged a contractual penalty in the amount of 5% of the net value of the order. In the case of orders for products that are not in ORLEN OIL's permanent offer (not stored for permanent sale with regard to type, confection or significant quantity) The Seller shall have the right to claim additional compensation, exceeding the amount of contractual penalties as stipulated in the Contract under the principles resulting from the provisions of the Civil Code.
27. If unable to perform an order on time, ORLEN OIL, shall notify the Buyer to this effect and shall set a new date of performance, taking into account the provisions of § 2 Section 14.
28. For each shipment of goods ORLEN OIL shall issue the following documents:
 - a) Invoice - an e-invoice sent to the indicated e-mail address of the Buyer or a paper invoice;
 - b) Packing list - 2 original copies (only for confectionary shipments);

- c) The excise document referred to in §12 hereof.;
 - d) Delivery Ticket - constituting a confirmation of goods delivery for FCA;
 - e) Weight Receipt - constituting a confirmation of issue of goods for shipments in tanker trucks;
 - f) CMR - only for deliveries carried out with transport ordered by ORLEN OIL;
 - g) e-AD - an electronic administrative document, on the basis of which excise goods are shipped by virtue of the excise duty suspension procedure. The excise documents referred to above, must be confirmed by the Recipient, in accordance with the rules resulting from the Polish tax law.
29. The goods shall be deemed to have been handed over by ORLEN OIL and accepted by the Buyer:
- a) with regard to quality - in accordance with the quality certificate issued by the Seller;
 - b) with regard to quantity - in accordance with the quantity specified in the invoice and goods dispatched notes (WZ documents).
30. In the case of own collection, "SENT" message shall be forwarded to the sender via e-mail indicated by the customer.
31. ORLEN OIL stipulates that an order with deferred payment date may be performed only for the benefit of Customers who, based on the conducted assessment of creditworthiness, have been granted a credit limit and booked in the SAP system, and only within this limit. Orders for Customers who do not meet the above requirements may be performed only against prepayment.
32. In any case, the Buyer shall be obliged to collect the goods from ORLEN OIL in a manner and on dates resulting from the order and GTC.
33. In the case of the Buyer's delay in collecting all or part of the goods, ORLEN OIL may charge a contractual penalty from the Buyer at the rate of 0.5% of the net value of the order affected by such delay for each commenced day of delay, but not more than 10% of the net value of the order in total.
34. If the Buyer's delay in collecting all or part of the goods exceeds 14 days in relation to the deadline resulting from the order, ORLEN OIL may withdraw from the order and/or the Contract as regards all or part of the goods affected by such delay, and in such case ORLEN OIL may charge a contractual penalty from the Buyer at the rate of 10% of the net value of the order subject to withdrawal. ORLEN OIL may exercise the right to withdraw from the Order/Contract so reserved within two months from the date of expiry of the deadline for performance so specified in the order. The exercise by ORLEN OIL of the rights reserved by the preceding section shall not deprive or limit ORLEN OIL in exercising at the same time more far-reaching rights set out in the GTC or relevant provisions of the law.
35. In the case of own collection, "SENT" message shall be forwarded to the sender via e-mail indicated by the customer.
36. The Buyer represents and warrants that the goods shall leave the Polish border. If the Buyer fails to fulfil the obligation specified above, the net price for the goods shall be increased by the excise tax and VAT due in connection with the transaction concerned. In such a case ORLEN OIL shall issue a corrective invoice with a 14-day payment term counted from the date of its issuance, amounting to the price including excise tax increased by VAT. The payment by the Buyer shall be made to the bank account indicated on the corrective invoice. In addition, the Buyer shall remedy any and all damage to ORLEN OIL resulting from breach of the obligation as to which the Buyer submitted a warranty, within 14 days from the date of receipt of the request for remedying the damage. Until the difference between the amounts due resulting from the corrective invoice and the original

invoice settling the sale is paid and the damage referred to above is covered, ORLEN OIL shall be entitled to refrain from selling and delivering goods to the Buyer.

§ 3. Prices

1. The only legally binding prices shall be those provided in documents confirmed by persons authorised to represent ORLEN OIL or duly authorised proxies of ORLEN OIL.
2. Prices contained in price lists of ORLEN OIL or appearing in leaflets, newspapers or websites belonging to ORLEN OIL shall be for information purposes only and thus shall not constitute an offer within the meaning of the Civil Code.
3. The Buyer's orders accepted for performance by ORLEN OIL shall be carried out at the prices given in accordance with Section 1 effective on the date of confirmation by ORLEN OIL of the acceptance of the order for performance.
4. Payment of the price for the goods shall be made in amounts indicated in the invoice, without deductions, in particular of "withholding tax", by wire transfer to the bank account of ORLEN OIL indicated in the invoice.
5. Any bank costs on the territory of Poland shall be covered by ORLEN OIL, whereas outside Poland they shall be covered by the Buyer.
6. The date of payment shall be the date of crediting the funds on the account of the Seller.
7. Failure to make the payment by the Buyer within the prescribed period shall entitle ORLEN OIL to suspend the performance of orders until the debt is fully settled.
8. In case of a delay in payment, ORLEN OIL shall have the right to calculate statutory interest in commercial transactions. An interest note shall be payable within 14 days from the date of issuance thereof, by wire transfer to the bank account indicated in it.
9. Unless otherwise specified in the Contract or an Order accepted by ORLEN OIL or unless the Buyer was obliged to make a prepayment, the payment period shall always be 14 days from the date of invoice.
10. All prices shall be net prices.

§ 4. Transport

1. The delivery of goods shall be carried out by ORLEN OIL based on Incoterms 2020 principles.
2. At the request of the Buyer, submitted via e-mail, the Parties may agree, from time to time, delivery conditions other than those indicated in the GTC.
3. Unless the Parties decide otherwise or the GTC provide otherwise, the principles of performance of orders with the Buyer's own collection on the terms of FCA Incoterms 2020 and in accordance with the following:
 - a) once the order acceptance has been confirmed by ORLEN OIL and after the information on the readiness of goods for delivery has been provided to the Buyer - the Buyer shall be obliged to ensure timely placement of means of transport for loading. Loading shall be carried out at the expense of ORLEN OIL. Transport shall be carried out at the expense and risk of the Buyer.
 - b) by 3:00 p.m. on the Working Day preceding the loading, the Buyer shall be obliged to provide the Seller's Customer Service Department via e-mail to the address indicated by the Seller with the following data/documents:

- name of the driver collecting the goods,
 - telephone number of the driver,
 - number of the pick-up truck (tractor and semi-trailer, container number),
 - exact name of the transport company (name, address, NIP Tax Identification Number or VAT no.),
 - declaration - in case of loading a tanker truck without a washing certificate.
- c) Vehicles used for loading must meet the following rules:
- tanker truck with washing certificate, clean and dry after products from the list accepted by ORLEN OIL, otherwise, a statement by the Buyer shall be required that the provided tanker truck meets the requirements set by ORLEN OIL and the Buyer takes responsibility for any deterioration in the quality of goods. Loading of fuel tankers shall not be allowed.
 - vehicles for collection of packaged goods adapted for transport of goods on pallets, i.e. they shall be equipped with materials to secure goods during transport (belts, protective strips),
 - in case of collection of Liquid Fuels: documents issued by authorities competent in the Republic of Poland, confirming conformity of these means of transport with generally applicable regulations on transportation of Liquid Fuels,
 - The Buyer shall be obliged to ensure that transporters know and comply with Safety Rules effective in ORLEN OIL (Safety Rules).
- d) The Buyer shall be obliged to inform ORLEN OIL each time of the risk of delay in collection of goods. Any delay in collection of goods by the Distributor shall result in postponement of loading in the first free loading slot.
- In case of the Buyer's failure to meet any of the requirements specified in the present Section, ORLEN OIL shall have the right to refuse to hand over the ordered batch of goods to the carrier, which shall be equivalent to the Buyer's delay in collecting the goods.

§ 5. Complaints

The complaint procedure shall be fully regulated in Appendix No. 3 to the GTC and shall constitute an integral part of the GTC.

§ 6. Applicable law and jurisdiction

1. The Polish law shall be the law applicable to the obligations arising from the GTC, orders placed on the basis thereof, contracts concluded within the GTC (including annexes, contracts, orders, executory contracts, etc.). At the same time, the parties expressly point out that all non-contractual obligations under tort and unjust enrichment, which may arise between the parties to this contract, in connection with execution of the investment constituting its subject, shall be subject to Polish law.
2. The application of the United Nations Convention on Contracts for the International Sale of Goods of 11.04.1980 (Journal of Laws of 1997, No. 45, Item 286) and the Convention on the Limitation Period in the International Sale of Goods, drawn up in New York on 14.06.1974 (Journal of Laws of 1997, No. 45, item 286) shall be excluded.

3. The only court appropriate to handle disputes between the Seller and the Buyer shall be the Polish common court competent for the seat of ORLEN OIL.
4. The GTC have been prepared in two language versions: Polish and English, provided that in case of discrepancies, the Polish language version shall prevail. Translation of the GTC into other languages shall be allowed subject to the first sentence.
5. English shall be the language of communication between the Parties.

§ 7. Personal Data Protection

1. Pursuant to Article 13 of the Regulation of the European Parliament and of the Council (EU) 2016/679 of 27 April 2016 - on the protection of natural persons in relation to the processing of personal data and on the free movement of such data and repealing Directive 95/46/EC (RODO), ORLEN OIL Sp. z o.o. with its registered office in Krakow and address at ul. Opolska 114, (hereinafter: Controller) informs that it shall be the controller of personal data of natural persons employed by the Buyer or cooperating with the above-mentioned entity in the conclusion or performance of the Contract (GTC) - irrespective of the legal basis of this cooperation, including representatives of the Buyer's governing body, proxies, or attorneys-in-fact, and informs on the principles of data processing and related rights.
2. The Controller has appointed Data Protection Inspector, who can be contacted at the following email address: daneosobowe@orlenoil.pl or at the mailing address - marked "Data Protection Officer".
3. Personal data shall be processed for the following purposes:
 - a) to conclude and perform the Contract or Transaction;
 - b) to ensure security, including security of information and other similar data;
 - c) to comply with the obligations arising from the business relationship resulting from the Contract or Transaction;
 - d) to fulfil legal obligations incumbent on ORLEN OIL, in particular those resulting from regulations governing commercial companies and partnerships;
 - e) to handle, investigate and defend mutual claims should they arise.
4. The legal basis for processing personal data for the purposes indicated above shall be:
 - a) the performance of the Contract or Transaction (pursuant to Article 6(1)(b) of the GDPR), where the subject specified in § 1 Item 3 letter c) shall be a party thereto;
 - b) the performance of legal obligations (pursuant to Article 6(1)(c) of the GDPR) which the Controller is subject to;
 - c) legitimate interest of ORLEN OIL (in accordance with Article 6(1)(f) of the GDPR) - for the purpose of service, investigation, and defence in the event of occurrence of mutual claims and performance of current obligations resulting from business relationships arising from the Contract or Transaction.
 - d) in all other respects - the consent given (in accordance with the content of Article 6(1)(a) of the GDPR).
5. Your personal data shall be processed for the term of the Contract or of the Transaction and until the expiry of the data storage obligations resulting from special regulations (e.g. tax law) or until the expiry of mutual claims arising therefrom.

6. In the scope in which personal data is processed in order to conclude and perform the Contract or to execute the transaction, providing the data shall be a statutory and contractual requirement and the data shall be necessary to properly conclude and perform the Contract.

Failure to provide personal data shall make it impossible to conclude and perform the Contract.

7. The applicable rights relating to the processing of personal data shall include:

- a) the right to request access to the content of personal data,
- b) the right to request rectification of personal data in case it is incorrect or incomplete,
- c) the right to request erasure of personal data (to the extent specified by the GDPR),
- d) the right to transfer personal data, i.e. the right to receive personal data from ORLEN OIL in a structured, machine-readable commonly used IT format.

This data can be sent to another controller or ORLEN OIL can be requested to send the data to another controller. However, ORLEN OIL may exercise this right if such transmission is technically possible and does not infringe on the rights and freedoms of other individuals.

8. To the extent that consent is the basis for processing personal data, its expression shall be completely voluntary and at any time one shall have the right to withdraw it, which shall not affect the lawfulness of the processing that was carried out on the basis of this condition and took place before the right to withdraw the consent was exercised. To withdraw your consent, please use the email address: daneosobowe@orlenoil.pl.
9. The right to object to the processing of personal data shall be vested only in cases where ORLEN OIL processes personal data on the basis of its legitimate interest, unless the reason for processing ceases earlier. To lodge your objection, please use the email address: daneosobowe@orlenoil.pl.
10. The controller, in order to properly perform the Contract or Transaction, may transfer personal data to entities cooperating with it (recipients), in accordance with the applicable legal provisions in the field of personal data protection, in particular: PIN ORLEN S.A. with its registered office in Pock and ORLEN CUK with the registered office in Płock, entities providing IT services, accounting and payroll services, archiving services, personal and property security services, legal advisors, logistic service providers, entities providing correspondence and parcel delivery services.
11. Personal data shall not be transferred to a third country, nor shall it be processed in an automated manner - including in the form of profiling, which may produce legal effects or in a similar manner significantly affect natural persons.
12. The controller hereby informs about the right to lodge a complaint with the President of the Office for Personal Data Protection if the processing of personal data constitutes a violation of statutory recommendations.
13. The Buyer shall be obliged to fulfil, on behalf of the Seller - as the Controller - immediately, but not later than within 30 (thirty) days from the date of concluding the Contract or Transaction, the information obligation towards natural persons employed by the Buyer or cooperating with it in the conclusion or performance of the Contract or Transaction - irrespective of the legal basis for such cooperation, including representatives of the Buyer's governing body, whose personal data has been made available to the Seller in connection with the conclusion or performance of the Contract, at the same time indicating to those persons the Buyer as the source of personal data available to the Seller, bearing in mind each time the update of the obligation in question in the event of change of the data subjects and ensuring compliance with the principle of accountability in this regard.

§ 8. INFORMATION NOTE regarding the disclosure obligations of a public company

PKN ORLEN S.A, being a dominant entity to ORLEN OIL Sp. z o.o. (Buyer) is subject to information obligations towards the capital market, which are regulated in the Regulation of the European Parliament and of the Council (EU) No 596/2014 of 16 April 2014 - on market abuse (Market Abuse Regulation) and repealing Directive 2003/6/EC of the European Parliament and of the Council and Commission Directives 2003/124/EC, 2003/125/EC, and 2004/72/EC, as amended. (hereinafter the "MAR Regulation").

Accordingly, in applying the provisions of the said Regulation:

1. the Buyer shall inform the other party to the contract that, as a result of performance of tasks for the Buyer, it has come into possession of confidential information within the meaning of the MAR Regulation, which information PKN ORLEN S.A. shall promptly or belatedly disclose to the public.
2. Confidential information within the meaning of the MAR Regulation may not be used or unlawfully disclosed by the other contractual party and persons working on its behalf. In the event of insider use or unlawful disclosure, the sanctions provided for in the MAR Regulation shall apply.
3. If the circumstances referred to in Section 1 arise, then in accordance with Article 18 of the MAR Regulation:
 - a. The other party to the contract shall be obliged to draw up a list of persons having access to the confidential information specified above. In this list, the other party shall include persons who are its employees or act on its behalf or for its benefit.
 - b. The other party to the contract shall take all reasonable steps to ensure that each person included on the insider list confirms in writing the related obligations under laws and regulations and is aware of the sanctions applicable in the event of insider dealing and unlawful disclosure.
 - c. The other party to the contract shall be obliged to update the list without delay, strictly in accordance with Article 18.4 of the MAR Regulation.
 - d. The other party to the contract shall be obliged to keep its list of insiders for at least five years after it has been drawn up or updated.
 - e. The other party to the contract shall submit the list of insiders to the Financial Supervisory Authority if the latter so requests.
4. The format of the insider list shall be laid down in Commission Implementing Regulation (EU) 2016/347 of 10 March 2016 laying down implementing technical standards as regards the specific format of insider lists and their updates pursuant to Regulation (EU) No 596/2014 of the European Parliament and of the Council.

§ 9. Anti-Corruption Policy

1. ORLEN OIL Sp. z o.o. and the Buyer certify that in connection with entering into the Contract they shall exercise due diligence and comply with all applicable legal anti-corruption regulations issued by authorised bodies in Poland and in the European Union, both directly and by acting through controlled or affiliated business entities of the Parties.

2. ORLEN OIL Sp. z o.o. and the Buyer additionally represent that in connection with entering into the Contract they shall comply with the requirements and internal regulations in force regarding standards of ethical conduct, anti-corruption conduct, lawful settlement of transactions, costs and expenses, conflict of interest, handing over of assets to the Buyer, and the provision of services to the Buyer.

3. ORLEN OIL Sp. z o.o. and the Buyer warrant that in connection with the conclusion of the Contract no

Party or any of their respective owners, shareholders, members, officers, directors, agents, representatives or employees, or any other person acting on their behalf, has not made, proposed or promised to make, or authorized anyone to make, and shall also not make, offer to make, or promise to make, or authorise anyone to make any payment or any other transfer constituting a financial advantage or any other benefit directly or indirectly to any officer, director, employee, or agent, or to any public officer, member of a political party, or candidate for public office, or to any intermediary in return for payment to any of the foregoing, or to any other person or entity - for the purpose of obtaining their decision, influence or action that may result in any unlawful preference or for any other improper purpose, if such action violates or would violate anticorruption laws issued by competent authorities in Poland.

4. The parties shall be obliged to inform each other immediately of any breach of the provisions of this Clause or a reasonable suspicion that such a breach may have occurred.

5. In order to duly perform the obligation referred to above, each Party certifies that during the performance of the Contract it shall provide each person acting in good faith with an opportunity to report irregularities anonymously via the Anonymous Reporting System e-mail: anonim@orlenoil.pl or by mail to the address ORLEN OIL Sp. z o.o., ul. Opolska 114, 31-323 Kraków with the annotation "DELIVERED IN PERSON TO THE PRESIDENT OF THE MANAGEMENT BOARD".

§ 10 Sanctions Policy

1. The Buyer declares that, as at the date of conclusion of the Contract, the Buyer and its subsidiaries or parent companies and members of their bodies shall not be subject to economic sanctions, shall not be subject to any trade embargoes, prohibitions, restrictive measures, enforcement decisions or orders, or shall not be subject to proceedings by the competent Sanctioning Authorities. Sanctioning Authorities shall mean, in particular, the United Nations, the European Union and its Member States, the United States of America, and other entities or bodies acting on their behalf.
2. The Buyer represents that, as at the date of conclusion of the Contract, the Buyer and its subsidiaries or parent companies and members of their bodies shall comply with generally applicable laws, shall not be involved in transactions that are likely to result in them being designated as sanctioned entities, and have not been and are not engaged in circumvention or evasion of regulations issued by Sanctioning Authorities.
3. The Buyer undertakes that in the event of performance of the Contract, the subject matter thereof shall not (directly or indirectly) be available to or used for the benefit of any Sanctioned Entity.
4. Should the Buyer, its subsidiaries or parent companies or members of their bodies have any sanctions, which would result in the inability to continue cooperation, imposed the Buyer shall refrain from actions that would violate universally applicable laws, but this shall not release the Buyer from the obligation to implement the subject of the Contract, and in a situation where this would be impossible or extremely difficult - to repair the resulting damage.
5. The Buyer shall inform the Seller of the details of any proceedings or investigations carried out against the Buyer, its subsidiaries or parent companies or members of their bodies, as well as measures taken in connection with these proceedings or investigations, immediately but no later than within two days of becoming aware of such an event.
6. Notwithstanding the Buyer's liability provided for in Item 4, the Buyer shall indemnify the Seller for any loss suffered by the Seller which arises in connection with claims or sanctions imposed on the Buyer or by the conduct of proceedings or investigations against the Buyer in connection with the breach, circumvention or evasion of regulations issued by the Sanctioning Authorities.

§ 11 Protection of Information

I. Trade Secret

1. The Buyer shall be obliged to keep confidential all information provided by ORLEN OIL directly or indirectly (in any form, i.e. in particular oral, written, electronic, documentary) as well as information obtained by the Buyer in another way in the course of mutual cooperation, including the information in connection with the execution and performance of the present Contract, which shall pertain, directly or indirectly, to ORLEN OIL, ORLEN Capital Group Companies or their contractors, including the contents hereof. The Parties acknowledge that any and all technical, technological, organisational or other information having commercial value, which, as a whole or in a particular combination and set of elements thereof, is not well known to persons normally engaged in this type of information or is not easily accessible to such persons, as regards which ORLEN OIL, as an entity authorised to use and dispose of the aforementioned information, has taken, with due diligence, actions to keep it confidential, communicated by or on behalf of ORLEN OIL or otherwise obtained by the Buyer in the course of performance of the subject of the Contract, including the negotiation, execution and performance of the present Contract shall be regarded as a

trade secret as set forth in the Act of 16 April 1993 on Combating Unfair Competition (hereinafter "Trade Secret"), unless at the moment of transfer the disclosing person shall define, in writing or electronic form, the nature of such information as other than defined above.

2. The obligation to keep confidential information indicated in Section 1 above shall be understood by the Parties as a prohibition to use, disclose or transfer such information in any manner and to any third parties, except in the cases:
 - a) when the disclosure or use of information is necessary to duly perform this Contract and compliant with its provisions, or
 - b) when information is publicly available at the time of its disclosure, which has been made by ORLEN OIL or with their consent, or in a way other than an action or omission contrary to the law or any contract whatsoever, or
 - c) The Buyer has been obliged to disclose the information by a court of law or an authorised entity or in the case of a lawful obligation of such a disclosure, provided the Buyer shall immediately inform ORLEN OIL in writing about the obligation to disclose information and the scope thereof and take regard, whenever possible, of ORLEN OIL recommendations as regards information disclosure, in particular as regards the submission of an application on the exclusion of openness, justifiability of submitting a proper means of challenge, appeal or another equivalent legal remedy and shall inform the court or the authorised entity about the sensitive nature of the transferred information, or
 - d) ORLEN OIL provided the Buyer with a written consent to disclose or use the information for a defined purpose and in a manner indicated by ORLEN OIL.
3. The Buyer shall be obliged to adopt such security measures and modi operandi as shall be appropriate and sufficient to ensure that the Trade Secret is handled securely and in accordance with the present Contract and the provisions of law, so as to prevent any unauthorised use, transfer, disclosure or access to the information whatsoever. In particular, the Buyer shall not copy or record the Trade Secret if it is not justified by the proper performance of the present Contract by the Buyer. The Buyer shall be obliged to immediately notify ORLEN OIL of the existing security principle infringements or unauthorised disclosure or use of the Trade Secret processed in connection with the performance hereof.
4. The obligation to keep information referred to in Section 1 above confidential shall also extend to the Buyer employees and other persons, in particular the auditors, advisors, and subcontractors, to whom it discloses such information. The Buyer shall oblige the aforementioned persons in writing to protect the Trade Secret in accordance with at least the same terms and conditions as defined herein. The Buyer shall bear full responsibility for the actions and omissions of persons with access to the Trade Secret, including the liability mentioned in Section 8.
5. Whenever requested by ORLEN OIL, the Buyer shall provide ORLEN OIL with a list of persons and entities who gained access to the Trade Secret via the Buyer no later than within 5 days. Defaulting on the obligation mentioned in the present Section shall be treated as an unauthorised disclosure of the Trade Secret, resulting in the liability mentioned in Section 8.
6. The obligation not to disclose information shall be binding throughout the effective period of the present Contract and for 10 years after its termination, expiry, annulment, or nullification of its legal effects. Should the information still be subject to protection on the basis of internal regulations or decisions of ORLEN OIL or specific legal provisions despite expiry of the Trade Secret protection period indicated in the previous sentence, ORLEN OIL shall notify the Buyer in writing about the extension of the protection period by an additional time indicated by ORLEN OIL (in any

case not longer than 10 years), which the Buyer hereby consents to. The notification mentioned in the previous sentence shall be made prior to the expiry of the 10-year protection period mentioned in the first sentence of this Section, but in any case no later than 10 business day prior to the expiry of the aforementioned obligation. The Parties unanimously agree that the obligation mentioned in this Section shall be binding regardless of the termination, expiry, annulment, or nullification of the legal effects hereof.

7. No later than 3 business day after expiry of the protection period mentioned in Section 6 above, the Buyer and any and all persons to whom the Buyer transferred the Trade Secret shall be obliged to return any and all materials containing it to ORLEN OIL or destroy them.
8. In case of an unauthorised use, transfer, or disclosure of the Trade Secret by the Buyer, ORLEN OIL shall have the right to demand that the Buyer pay a contractual penalty fee of EUR 25,000 (in words: twenty five thousand Euro) for each case of any infringement. Payment of the contractual penalty indicated above shall not limit the right of ORLEN OIL to seek adjunctive compensation from the Buyer pursuant to generally applicable law, should the amount of damage incurred exceed the contractual penalty stipulated herein. The above shall not in any way exclude other sanctions and rights of ORLEN OIL defined in the provisions of law, including the Act of 16 April 1993 on Combating Unfair Competition.
9. In case of creating or accessing information subject to protection by virtue of the Act of 29 July 2005 on Trading in Financial Instruments, the Buyer shall be obliged, when requested by ORLEN OIL, to immediately submit a list of persons having access to this information prior to their disclosure by ORLEN OIL to the public, along with statements, signed by these persons, on being instructed on the obligations and legal consequences connected with such access, including criminal liability.
10. Should, during the execution of the present Contract, the need arise to access or transfer, in any form whatsoever, information constituting a Company Secret of ORLEN OIL Sp. z o.o., understood as a Trade Secret of ORLEN OIL under special protection, with regards to which special actions were undertaken as defined in internal regulations of ORLEN OIL in order to maintain its confidentiality and the use, transfer or disclosure of which to an unauthorised person shall significantly threaten or infringe ORLEN OIL interests, The Buyer undertakes to immediately enter into an annex hereto with ORLEN OIL, which shall be in accordance with internal regulations of ORLEN OIL, the subject of which shall be the terms and conditions for the protection of the Trade Secret of ORLEN OIL Sp. z o.o.
11. To avoid any doubts, the Parties confirm that the Buyer, regardless of the obligations defined herein, shall also be obliged to observe additional requirements pertaining to the protection of defined types of information (e.g. personal data, confidential information) resulting from the legal regulations in force.
12. The Buyer agrees for ORLEN OIL to disclose the contents hereof as well as information and data connected with its performance to companies belonging to the ORLEN Capital Group on the terms set forth above.

§12. Terms and conditions of handling excise duty

1. ORLEN OIL shall be responsible for fulfilling the obligations within the scope of excise duty on deliveries of goods to the benefit of the Buyer, which include:
 - a. products referred to in Art. 20 of Council Directive 2003/96/EC of 27 October 2003 on restructuring the Community framework for the taxation of energy products and electricity,
 - b. products not referred to in Art. 20 of Council Directive 2003/96/EC of 27 October 2003 on restructuring the Community framework for the taxation of energy products and electricity, taxed within Polish territory with the excise duty rate higher than zero,
 - c. products not referred to in Art. 20 of Council Directive 2003/96/EC of 27 October 2003 on restructuring the Community framework for the taxation of energy products and electricity, taxed within Polish territory with zero excise duty.
2. Due to the aforementioned provision, ORLEN OIL shall undertake to:
 - a. in the case of moving products listed in this paragraph, point 1, letter (a) to collect and pay excise duty in accordance with rates resulting from applicable regulations to the benefit of relevant tax authorities in the event where the place of delivery within the territory of a Member State does not constitute a tax warehouse or the recipient of the products does not have a status of a registered consignee;
 - b. in the case of moving products listed in this paragraph, point 1, letter (b) to places of destination within the territory of a Member State, in accordance with the instructions provided in each Order and in line with the excise duty suspension procedure.
3. In the case of deliveries of products referred to in section 1, ORLEN OIL shall undertake to formulate and handle documentation concerning excise duty, in particular:
 - a. in the case of deliveries of products referred to in this paragraph, point 1, letter (a) - moved to a tax warehouse or a registered consignee - to formulate the electronic administrative document,
 - b. in the case of deliveries of products referred to in this paragraph, point 1, letter (a), in the event described in this paragraph, point 2, letter (a) - to formulate the simplified accompanying document,
 - c. in the case of deliveries of products referred to in this paragraph, point 2, letter (b), in the event described in this paragraph, point 2, letter (b) - to formulate the commercial document.
4. In the case of deliveries referred to in this paragraph, section 3, letter (b), ORLEN OIL shall be entitled to request the return of the excise duty paid on deliveries. In such a case the Buyer shall not be burdened with the amount of excise duty paid, provided that the recipient of the products:
 - a. confirms the receipt of the products in the simplified accompanying document, which then shall be transferred to the Seller,

- b. submits to the seller the document confirming payment of excise duty or submission of a declaration in a Member State of the European Union or lodging of a security or a declaration of the recipient that the excise duty in such State is not required.
- 5. In the event of deliveries referred to in this paragraph, section 3, letter (c), ORLEN OIL can charge the Buyer with the equivalent of the excise duty paid in relation to failure on the part of the Buyer to deliver the commercial document along with a confirmation of receipt of the products by the recipient within 4 months from their dispatch. In the event of failure to confirm or a failure to return the validated excise documents, the net price for the Goods shall be increased by the excise duty due in relation with a given transaction. In such a case, the Seller shall issue a corrective invoice with a 14-day due date, calculated from the date of its issuance, stating the price including excise duty. The Buyer shall make payments to the bank account indicated on the corrective invoice. Furthermore, the Buyer shall cover all losses borne by the Seller resulting from the breach of the obligation referred to in this section, within 14 days from receiving the demand to remedy the loss. Until the payment of difference in amounts due resulting from the corrective invoice and the original invoice and the settlement of losses referred to above is made, the Seller shall have the right to abstain from the sale and delivery of Goods to the Buyer.
- 6. Where appropriate, ORLEN OIL shall keep documentation of the excise duty suspension procedure in accordance with the requirements of tax legislation.
- 7. The Buyer shall undertake to provide ORLEN OIL with any information and documents concerning recipients of the products, which shall allow ORLEN OIL to apply appropriate form of delivering Products.
- 8. The Buyer shall bear full liability for damages in relation to ORLEN OIL in respect of possible penalties and other claims of customs and tax authorities resulting from improper and late delivery of the documentation allowing ORLEN OIL to exercise the rights arising out of point 7 of this paragraph.

§ 13. Additional provisions. Liability

- 1. The Buyer shall be obliged to immediately report to ORLEN OIL any incidents and irregularities regarding ORLEN OIL products.
- 2. The Buyer shall be an entity acting at its own risk and responsibility and shall not be authorised by ORLEN OIL to act on behalf of ORLEN OIL or to represent it or to submit any declarations of intent or knowledge on behalf of the Buyer. The Buyer or persons acting on its behalf shall in no way be authorised to incur any liabilities in the name and on behalf of ORLEN OIL, with the exception of those who have been previously authorised to do so in writing by ORLEN OIL.
- 3. The Buyer agrees not to undertake or participate in any projects and activities that may use the name and trademarks of the Seller without prior written consent of ORLEN OIL.
- 4. The Buyer shall not be authorised to use and make use of the "ORLEN OIL" logotype as well as trademarks reserved for ORLEN OIL or PKN ORLEN S.A. unless the Seller consents to such use in advance in writing under the pain of invalidity. In case of breach of the prohibition referred to in the above sentence, the Seller may charge a contractual penalty from the Buyer in the amount of

25 000 EUR (in words: twenty five thousand Euro) for each breach.

5. The Buyer may not, without prior written consent of the Seller, transfer to a third party (make an assignment) the rights and obligations it is entitled to in relation to the Seller.
6. ORLEN OIL may at any time, without prior consent of the Buyer, but only upon notification to the Buyer, transfer all/part of the rights and/or obligations of ORLEN OIL vested in it in relation to the Buyer to any entity within the ORLEN Capital Group.
7. The contractual penalties reserved by these GTC, or the Contract shall be subject to aggregation. The contractual penalties reserved by these GTC, or the Contract shall not exclude the right of ORLEN OIL to seek additional compensation on general principles.
8. In any case, the liability of ORLEN OIL shall be limited (i) to direct loss that the Seller could foresee at the moment of concluding the Contract or accepting the order, in light of circumstances that would be known to the Seller in the Contract or order, and (ii) in amount (cap on liability) to the net price indicated in the Contract or order, in the performance of which the damage occurred.
9. ORLEN OIL shall in no case bear liability for: (i) incidental, indirect, or consequential damage, as well as (ii) lost profits, or (iii) incurred losses.

§ 14 Final provisions

1. Whenever the GTC refers to the need to maintain the written form, it is reserved under pain of nullity.
2. If, for any reasons, any of the provisions of the GTC or the Contract proved to be invalid or ineffective, GTC and the Contract shall remain in force in the remaining part, and the invalid or ineffective provision shall be replaced with the most similar provision of the GTC and the Contract, and in its absence - with the relevant provisions of the law in force.
3. ORLEN OIL reserves the right to make unilateral amendments to the GTC, which it may do at its own discretion at any time, by publishing amendments to GTC on its website: www.orklenoil.pl. Therefore, the Buyer shall be obliged, each time before placing an Order and/or concluding the Contract, to get acquainted with the current version of the GTC. When placing an Order/concluding a Contract, the Buyer states to have familiarised itself with and accepts the content of the GTC with all their amendments published in the above manner up to the moment of placing the Order.
4. In case of amendments to the GTC, new F+GTC shall enter into force on the date of their placement on the Seller's website, unless something else results from their content.
5. The application to the Order/Contract of any other general terms and conditions, including delivery, purchase, sale or other, applied, used, or distributed by the Buyer, regardless of their form or content, shall be excluded in full.
6. Large Entrepreneur Clause - Pursuant to Article 4c of the Act of 8 March 2013 on combating excessive delays in commercial transactions, ORLEN OIL Sp. z o.o. declares to have the status of a large entrepreneur within the meaning of Annex I to Commission Regulation (EU) No 651/2014 of 17 June 2014 recognising certain types of aid as compatible with the internal market in application of Article 107 and 108 of the Treaty (Official Journal of the European Union L 2014 No. 187, p. 1).

