

# GENERAL TERMS AND CONDITIONS OF SALE OF MARINE FUELS

## ORLEN Spółka Akcyjna

### §1. General Provisions

1. These General Terms and Conditions of Sale (hereinafter referred to as "GTS") shall apply to marine fuel sales contracts concluded by ORLEN Spółka Akcyjna acting in the capacity of the Seller (hereinafter referred to as the "Seller"), except when the Contracting Parties upon Contract conclusion excluded by an agreement concluded in writing, under the pain of invalidity the application of GTS, in whole or in part, or by an agreement concluded in writing, otherwise being null and void, have regulated differently the scope of their rights and obligations.
2. These GTS, jointly with the sales offer and the Buyer's confirmation of acceptance of the offer by placing an order, are an integral part of the marine fuel sales contract.

### §2. Definitions

Terms used in the document, unless the content of the document expressly provides otherwise, shall have the following meaning:

1. Seller - ORLEN Spółka Akcyjna with its registered office in Płock, at ul. Chemików 7, 09-411 Płock
2. Buyer - a Contracting Party purchasing marine fuel from ORLEN Spółka Akcyjna.
3. Parties - Buyer and Seller as parties to the signed Contract. Each of them separately also referred to as a Party.
4. Contract - a marine fuel sales contract, concluded between the Buyer and the Seller, under the terms and conditions set forth in the GTS.
5. MARPOL 73/78 - International Convention for the Prevention of Pollution from Ships, drawn up in London on 2 November 1973, as amended by the Supplementary Protocol signed in London on 17 February 1978, and by the Supplementary Protocol signed in London on 26 September 1997. The Regulation 14(1) or 4(a) and Regulation 18(1) of Annex VI to MARPOL Convention 73/78 shall apply in particular to these GTS.
6. CMR Convention - Convention on the Contract for the International Carriage of Goods by Road (CMR) and Protocol of Signature, done at Geneva on 19 May 1956.
7. EMCS PL 2 - ICT System for the Movement and Supervision of Excise Goods.
8. Marine fuel (interchangeably also called fuel) - crude oil derivative products made in compliance with ISO 8217 and LNG (liquefied natural gas with CN code 2711 11 00) in compliance with the ISO 23306:2020, standard offered for sale by the Seller.
9. Bunker Delivery Note - a document confirming the delivery and acceptance of marine fuel, compliant with the formal requirements set forth in the applicable law, including Annex VI of MARPOL 73/78 Convention (including in particular Regulations 14 and 18). The Note must contain at least the following information:
  - a) name and IMO number of the vessel being bunkered;
  - b) date and port or anchorage where delivery took place;
  - c) name, address and phone number of the fuel Seller;
  - d) fuel name,
  - e) fuel volume delivered,
  - f) density at 15 °C (kg/m<sup>3</sup>),
  - g) sulphur content (% (m/m),
  - h) The Seller's statement confirming that the fuel delivery is made in accordance with Regulation 14(1) or 4(a) and Regulation 18(1) of MARPOL 73/78 Convention, Annex VI.
10. Quality Certificate - a document certifying the quality of fuel delivered in compliance with applicable standards and ISO standards.
11. e-DD - electronic delivery document - a document specified in the tax regulations, which is generated through the EMCS PL2 system in the case of transport of an excise product, outside the excise duty suspension procedure (including marine fuel exempt from excise duty, excluding LNG sales).
12. Document replacing e-DD - a document, specified in the tax regulations, on the grounds of which excise goods are moved in the territory of the country outside the procedure of suspension of excise duty, excise goods, inter alia, covered by exemption from excise duty due to their intended purpose, when EMCS PL2 is unavailable.

13. Receipt report - a report submitted via the EMCS PL 2 system, providing evidence that the movement outside the procedure of suspension of excise duty of excise goods, inter alia, covered by the exemption from excise duty due to their intended purpose, has been completed.
14. Document Substituting the Acceptance Report - a document containing the same data as the Acceptance Report, providing evidence that the transport of excise goods exempt from excise duty due to their intended purpose has been completed, used when the EMCS PL 2 system is not available.
15. The user of the EMCS PL2 system - an entity recognized as a User of the EMCS PL 2 system pursuant to the Act of 6 December 2008 on Excise Tax.
16. Consuming entity - an entity defined in the provisions of the Excise Tax Act of 6 December 2008.
17. Intermediary entity - an entity defined in the Excise Tax Act of 6 December 2008.
18. Proof of Goods Delivery - a document in compliance with the CMR Convention.
19. Fuel Delivery Checklist - a document specifying the activities of the Buyer and Seller during bunkering operation.
20. SENT Notification - pursuant to the provisions of the Act on the monitoring system for road and rail transport of goods and trade in heating fuels of 9 March 2017.
21. International marine bunkers (Council Directive 2009/119/EC) – the amount of fuel delivered to ships under all flags engaged in international maritime or inland waterway navigation, except for fuel consumed by:
  - a) fishing vessels,
  - b) fish cutters,
  - c) fishing boats,
  - d) armed forces units.

### **§3. Quality, grade and volume of fuel**

1. The Seller shall ensure that the fuel sold complies with the requirements of Annex VI of the MARPOL 73/78 Convention on the Prevention of Air Pollution from Ships as specified in Regulations 14(1) or (14)(4)(a), and that the delivery documents comply with the formal requirements specified in Regulation 18(1) of the aforementioned Annex.
2. The Seller guarantees that the marine fuel it sells complies with the requirements under ISO 8217 fuel quality standards, confirmed by the Quality Certificate. The Seller's responsibility for the quality of marine fuel as specified in the Certificate of Quality and its fitness for shipping purposes comes to an end when it has been loaded into the vessel's tanks or at any other place indicated in the order.
3. The Seller is obliged to deliver the quantity of fuel ordered in written, electronic or documentary form by e-mail or telephone, which has been confirmed in a documentary form. In the event that the bunkered vessel fails to take delivery of the full volume of fuel specified in the order, the Seller reserves the right to charge the Buyer with the costs incurred as a result of return transport, additional reloading, the need to pay excise tax and fuel surcharge and/or the sale of the non-accepted fuel to another customer at a price lower than that specified in the order - without prejudice to the Seller's other rights under the Contract and GTS.

### **§4. Price and extra charges**

1. The price of marine fuel is expressed according to the customer's request in currency: PLN (Polish zloty) or foreign currency per unit: M<sup>3</sup>/15 (cubic metre at 15°C) or MT (metric tonnes by weight). In the case of LNG fuel, the price is expressed in the weight unit TO (KG), kg, M3 or in the energy unit MWh, as indicated by the weight on the fuel filling site and the data specified in the Quality Certificate assigned to the delivery. The price offered by the Seller is calculated on FOB basis for the port of shipment (Incoterms 2020), unless otherwise agreed by the Parties.
2. All prices and / or charges are expressed in net terms. The applicable fees and taxes, including VAT in compliance with the applicable law are added to the confirmed net prices. If the fuel sold does not comply with the definition of an 'international marine bunkers', the cost of setting up the mandatory stocks and the stockpile fee in accordance with the applicable law shall be added to the price.
3. The price confirmed pursuant to § 7, para 1 of the GTS shall be binding for the Parties for a period of 7 days. In the event that the actual bunkering date is to come after the bid binding period, the Seller reserves the right to recalculate the price and submit a new bid. The validity of confirmed price may only be extended up to 14 days in force only upon granting the approval by the Director of Marine Fuels Department. Before order placement for execution, the Buyer always confirms the price with the Seller. The Buyer shall confirm the order in writing, electronically or, if the Parties have agreed so, via phone, which he shall then confirm in a documentary form (e.g. by e-mail). If, on the part of the Buyer, there is a change in any delivery parameter, which may affect the price, the Buyer shall notify the Seller forthwith and agree new terms of delivery pursuant to the procedure set forth in § 7, para 1 of GTS. Any changes to the terms and conditions

of the Contract must, otherwise being null and void, be confirmed in writing or in a documentary form by the Seller and must also be accepted in writing or in a documentary form by the Buyer prior to the delivery. If the Seller is not informed about the changes, all consequences of this shall be borne by the Buyer, including the Buyer's obligation to pay the full amount of the increased costs of the Contract performance.

4. Should the Buyer have withdrawn from the Contract or has failed to collect even a part of the ordered fuel, the Seller reserves the right to charge the Buyer with a contractual penalty accounting for 10% of the net order value, retaining the right to claim additional compensation if the reserved lump-sum costs do not fully cover the damage incurred by the Seller. Payment of the contractual penalty will be made on the grounds of a debit note issued by the Seller, within fourteen (14) business days from the note issue date.
5. Any additional charges not included in the selling price of the marine fuel, such as freight, insurance, piloting, fire/harbour assistance, harbour charges, bridge opening and other costs associated with the bunkering of the vessel, shall be borne in full by the Buyer.

### **§5. Measurements**

1. The quantitative characteristics of marine fuel supplied under these GTS are measured and converted in accordance with the ASTM/API Petroleum Measurement Tables.
2. For the purpose of determining the volume of fuel sold, it is assumed that only the indication of the legalised measuring system of the tanker or bunkering barge making the delivery is final and binding. Any measurements taken on a bunkered vessel, i.e. receiving fuel, will not be considered as such. In the absence of a legalised metering system (meter) on the means of transport delivering marine fuel, the basis for determining the volume of fuel delivered will be the measurements taken at the point of filling, confirmed with a document from a legalised metering device.
3. The Buyer and Seller or their authorised representatives shall have the right and duty to attend the fuel measurements and shall have the right to request any information necessary to verify the volume of fuel delivered.
4. In the event that the Buyer fails or refuses to assist with the entire bunkering operation, including the measurement of the quantity, this measurement, made unilaterally by the Seller on the basis of the indications of the measurement system, shall be binding on both Contract Parties, and the Buyer shall lose the right to invoke the claim of non-delivery of fuel volume pursuant to the Contract.
5. The Seller will provide four (4) identical, representative samples for each type of marine fuel delivered - of which there are two (2) MARPOL samples, and two (2) are arbitration samples for the purpose of any claim. Two (2) samples shall remain on the bunkering vessel, i.e. one (1) MARPOL and one (1) arbitration, and the remaining two (2) samples shall remain on similar footing remain with the Seller.
6. The aforementioned samples shall be taken throughout the bunkering operation (as indicated by the provisions of Annex VI of MARPOL 73/78) and the Buyer's representatives shall be notified of the time and place of sampling and shall be entitled to participate in this activity.
7. The samples taken shall be sealed and provided with a label comprising:
  - a) name of vessel,
  - b) IMO No. of the vessel,
  - c) data of means of transport used for delivery,
  - d) full name of the fuel,
  - e) date and destination for the delivery,
  - f) samplingsite,
  - g) seal number,
  - h) signatures of the Seller and the Buyer or their authorised representatives.
8. In the event that the seals on the sealed samples are damaged by the Buyer, a claim for the quality of marine fuel is subject to rejection.
9. The samples shall be kept as follows:
  - a) MARPOL samples - for a period of 12 months from the delivery date - Buyer (vessel), 3 months - Seller,
  - b) the arbitration samples - for a period of 3 months from the delivery date in conditions preventing alteration of their characteristics - the Buyer and the Seller.
10. Claims and verification of the quality and properties of the marine fuel samples taken shall be made solely on the grounds of tests carried out on the basis of the samples taken in adherence to the procedure provided for in the ISO 8217 standard. These tests will be carried out upon the Buyer's request by a certified and independent laboratory (expert) of international renown. If these tests show that the fuel quality does not deviate from the agreed quality standards guaranteed by the Seller, then the costs of the tests will be borne by the Buyer.

## **§6. Documentation**

1. Prior to the start of marine fuel bunkering, the Seller shall provide the Master of the Vessel being bunkered or his representative the documentation relating to the delivery of that fuel and a Certificate of Quality containing data in compliance with the requirements of the law and the ISO 8217 standard for the type of marine fuel in question.
2. Confirmation of the sale is provided by the Bunker Delivery Note and Release Note. The Bunker Delivery Note and Release Note, once signed by the Master or his representative and sealed, must be returned to the Seller. One copy of the Bunker Delivery Note and Release Note shall remain with the Master or his representative on the bunkered vessel.
3. The Master, or another authorised person, shall confirm with a legible (full name) signature and stamp the quantity of fuel dispensed on the Bunker Delivery Note and, in the case of a consignee that is not an EMCS PL2 User, also on:
  - a) an e-DD printout containing a box with the acknowledgement of receipt of the products or,
  - b) on the Document Substituting the e-DD or,
  - c) on another hard copy document comprising data required for the Acceptance Report by the excise tax legislation.

The signed and stamped e-DD printout, the e-DD substitute document or any other hard copy document comprising data that is required for the Acceptance Report by the excise regulations shall be returned to the Seller. In case of delivery to a Consignee that is a User of EMCS PL 2, the Consignee shall confirm the acceptance by sending via EMCS PL 2 an Acceptance Report within 5 business days from the acceptance date or shall fulfil its legal and regulatory obligations related to the confirmation of acceptance by means of a Document Substituting the Acceptance Report.

4. In the event that the Master of the Vessel or any other authorised person questions the volume of fuel, sampling or makes any other objection to the delivery of the accepted marine fuel, he must include his comments in the Bunker Delivery Note in the "Supplier's / Consignee's remarks" box or to complete a "Letter of Protest" and hand it over to the Seller forthwith upon completion of delivery, under the pain of forfeiture of the Buyer's right to rely on fuel defects or sampling errors. Then he signs the Bunker Delivery Note and, if applicable, the e-DD printout comprising a portion with the goods receipt, or the e-DD Substitute or other hard copy document comprising the data that is required for the Acceptance Report by the excise tax legislation. Clarification of matters under dispute shall be forwarded to Buyer's and Seller's representatives.

## **§7. Sales**

1. The Buyer is obliged to clearly specify in the Request for Proposal (RFP): the name of the vessel, IMO number (if any), volume, place, date and time of delivery of the marine fuel, as well as other specific delivery conditions, such as the freeboard height of the vessel from quay (or water) level to the vessel's bunker manifold. Upon receipt of a proposal from the Seller, the Buyer shall confirm the proposal by submitting an order in a written, electronic or documentary form via e-mail or, if the Parties have agreed so, on the phone, which he shall confirm subsequently in a documentary form (e.g. e-mail). The proposal confirmation by order placement as referred to in the previous sentence shall imply Contract conclusion. A modification of any delivery parameter after the order has been placed may only be made upon Buyer's written or documentary (e-mail) request and requires the consent of the Seller expressed in writing or in a documentary (e-mail) form.
2. The delivery time quoted by the Seller is an approximate time, except in cases where it has been precisely indicated and confirmed as binding in a written or documentary form (e-mail) between the Parties.
3. Marine fuel shall be delivered to the vessel at berth in the port or at another location agreed between the Parties. Unless otherwise stipulated by special regulations, including local port regulations and customs/tax regulations, deliveries are made on 24/7 basis (round-the-clock, on all weekdays), including Sundays and public holidays.
4. Marine fuel is delivered by road tankers or bunker barges.
5. The location and approximate time of arrival (ETA) of the vessel is given in the enquiry and order by the Buyer.
6. In any case, the Buyer is obliged to provide the Seller the order with the contact data of the agent or the ship's representative, and if no such contact data is provided, then the Buyer is obliged to provide an approximate notification (by phone or email): 72 and 48 hours and a final notification 24 hours before bunkering. The ultimate notification must indicate accurately the bunkering location of the receiving vessel. Changes to the General Terms and Conditions of Sales made by the Buyer less than 24 hours prior to the fuel delivery date shall require the Seller's acceptance, and in the absence of such acceptance, shall entitle

the Seller to withdraw from the Contract or the order in question, for reasons attributable to the Buyer, and in the event of non-performance shall not give rise to any liability on the part of the Seller. In such a case, the Seller shall be entitled to claim compensation for damages incurred in connection with the signing or performance of the Contract or the order in question following general principles. The Seller may exercise the right to withdraw from the Contract or the respective order referred to in this paragraph until the delivery of the fuel specified in the Contract or the respective order.

7. During bunkering, the Seller is responsible for connecting and disconnecting the hose to/from the bunker truck/barge and between the delivery hoses. The Buyer is obliged to connect the hose to the bunker vessel manifold correctly and safely, and the Seller is obliged to make sure that the hose is correctly and safely connected to the bunker vessel manifold before filling.
8. Before the launch of bunkering operation, the ship's crew representative must ensure that the system is properly connected to the receiving vessel's manifold (main).
9. The Buyer is obliged to agree with the Seller all technical aspects of the fuel release, including in particular: readiness to start bunkering, method of communication and emergency procedure for stopping reloading, rate of loading and discharging, securing the freeboard of the vessel, also when connecting and disconnecting hoses, including the flange of the bunkering station. The Seller will cooperate with the buyer to ensure safe and prompt delivery.

In the event of a delay (culpable delay) by the Buyer in commencing and performing bunkering, the Seller shall be entitled to charge a contractual penalty in the amount of 1% of the net value of the ordered marine fuel for each commenced hour of delay in bunkering from the moment of the Buyer's notification of readiness to commence bunkering, but in total up to a value of up to 30% of the net value of the ordered marine fuel.

10. The time of marine fuel release for the Buyer is deemed to be when the fuel reaches the connection flange of the bunkering station of the bunkered vessel. Once the fuel has passed this point, the Seller's liability ceases and all risks, including the risk of accidental loss, damage, deterioration in quality, pilferage, evaporation, defects, etc. of the purchased fuel are transferred to the Buyer. However, the Seller stipulates that the transfer of ownership of the delivered fuel shall take place at the date of receipt of payment in full of the delivery price due.
11. In view of the requirements set out in the excise regulations, the Seller will only load into vessel tanks that are permanently installed on the vessel.
12. It is the Buyer's responsibility to supply the vessel with all documents required by law necessary for delivery at the port or other place designated by the Buyer. It is also the Buyer's responsibility to have and present to the Seller prior to the sale of the fuel a written confirmation of acceptance of the registration declaration for excise duty purposes, if the Buyer is subject to such registration.
13. The Buyer shall instruct the Master of the bunkering vessel on the following requirements:
  - the obligation to notify the Seller in writing or by document (e-mail), prior to the start of fuel loading, about any special terms and conditions, damage or other facts that may adversely affect the execution of the order (Contract);
  - confirmation prior to delivery of the maximum allowable rate of loading and discharging, agreement on the method of communications and emergency procedure for stopping transshipment;
  - securing the freeboard to accept delivery and providing the assistance necessary to connect and disconnect the hoses.
14. Notwithstanding the right to charge a contractual penalty as stipulated in §7, para 9 of the GTS, in the event that the bunkering vessel, for reasons beyond the Seller's control, is unable to immediately and without delay collect the ordered fuel, the Seller shall have the right to charge the Buyer with the costs of additional service related to the demurrage of the road tanker or bunker barge.
15. The Buyer is obliged to secure confirmation on the Bunker Delivery Note of the fact that the ordered fuel has been accepted, whereby the ordered marine fuel may only be used for purposes entitling to exemption from excise duty pursuant to Art. 32, para 1, subpara 2 of the Excise Duty Act of 6 December 2008. The Consignee is also required to accept the delivery in a manner that complies with excise legislation. Failure to accept the fuel in a manner that entitles the Buyer to an exemption from excise duty will result in the Buyer being charged excise duty and a fuel surcharge - at the applicable rates. If the fuel is to be used for purposes other than those listed above, the Buyer is obliged to notify the Seller about this in writing prior to the delivery covered by the order placed and the Seller will charge the applicable excise duty. The Buyer declares that the volume of marine fuel purchased and delivered against the Bunker Delivery Note and on the grounds of the electronic document e-DD or the Document Substituting the e-DD corresponds to the volume ordered.

## **§8. Payment**

1. The Buyer is obliged to make payment by the date stated on the VAT invoice issued in accordance with the Bunker Delivery Note (e-DD).
2. The payment date shall be deemed to be the date at which the Seller's account is credited with the total payable sale price.
3. If the payment date falls on a public holiday, the Buyer is obliged to make the payment at the date immediately preceding the public holiday.
4. The due amounts indicated on the VAT invoice shall be paid, without any deductions, to the bank account referred to on the VAT invoice. Bank charges and commissions in connection with the transfer of payments shall be borne by the Buyer, unless payment regulations, including those applicable within the European Economic Area (EEA), provide otherwise.
5. A possible instigation of a complaint procedure does not release the Buyer from his obligation to pay the price in full without any deductions and within the period specified on the VAT invoice. Settlement of any claims under the complaint handling procedure will take place separately at the end of this procedure.
6. For late payment, the Seller shall be entitled to charge the Buyer with statutory interest for late payment in trade transactions in compliance with applicable law.

## **§9. Complaints**

1. Any complaints concerning marine fuel sold shall only be considered, if the procedures provided for in these GTS have been followed and written comments made on the Bunker Delivery Note or "Letter of Protest" at the time of delivery completion, or immediately following the occurrence of circumstances giving grounds for lodging a complaint.
2. A formal complaint concerning the volume of fuel sold shall be lodged in writing by the Buyer on the grounds of written comments on the Bunker Delivery Note or "Letter of Protest" at the time of delivery completion pursuant to § 6, para 4 of the GTS, within 7 calendar days from the delivery date, otherwise volume complaints shall not be considered and may not represent grounds for Contract termination. The Seller shall process quantity complaints within a maximum period of 14 calendar days from the date of receipt.
3. Quality complaints shall be considered by the Seller only on the condition that the Buyer submits his comments within a maximum period of 14 calendar days from the fuel delivery date and that the complaint is made in writing.
4. In the event of a quality complaint, the provisions of § 5, para 10 of the GTS shall apply.

## **§10. Responsibility & Liability**

1. If the Buyer has failed to fulfil his obligations within the timeframe set forth in the order confirmed, the Seller shall be entitled to withdraw from the Contract or the order in question. The Seller shall also be entitled to this right, if it is evident from all factual circumstances that the Buyer will not meet the agreed fuel acceptance date, even if the date has not come closer.
2. The Seller shall be liable for non-performance or misperformance of an obligation under the Contract (order) up to a maximum price of the volume of marine fuel sold under the Contract (order) at the date of sales transaction.
3. The Seller may (i) refuse to sell fuel under a certain order or Contract, (ii) suspend Contract execution or accordingly (iii) terminate the Contract with immediate effect or (iv) withdraw from a certain order or Contract should liquidation proceedings with respect to the Buyer have been instigated, incurring of costs not foreseen in the bidding phase for the execution of the order/Contract, impossibility of delivery by tanker truck or bunkering barge and breach of contractual terms and conditions by the Buyer.
4. The Seller shall have the right to demand a bank guarantee or other security of payment from the buyer before the release of the marine fuel. The bank guarantee issued requires the Seller's prior approval in terms of form, content and guarantor. If such security has not been obtained from the Buyer, the Seller may terminate the Contract with immediate effect or withdraw from the respective order or Contract.
5. The Seller may claim from the Buyer compensation for damage exceeding the amount of contractual penalties stipulated anywhere in the Contract, as well as in the case of non-performance or undue performance of obligations in cases for which no contractual penalties have been stipulated, up to the full amount of the damage suffered under general terms.
6. The Buyer's obligation to pay the contractual penalties shall remain independent of the amount of the damage suffered by the Seller, as well as independent of the occurrence of the damage, including the possible absence of damage.

7. The Seller may exercise the right to withdraw from a certain order or Contract under circumstances referred to in this paragraph from the date at which the grounds for withdrawal have occurred until the time of fuel delivery, as agreed by the Parties.

### **§11. Force Majeure**

1. Neither Party shall be liable for untimely or improper performance of its obligations if the cause of the untimely or improper performance is force majeure. The term force majeure shall be understood as extraordinary events, independent of the Parties' will, which could not have been foreseen at the time of concluding the agreement and the occurrence of which could not have been prevented by means of economically justified measures, i.e. in particular: flood, fire, hurricane, earthquake, specific restrictions imposed on a Party to the agreement by state authorities in connection with an epidemic or epidemic threat, state of natural disaster, state of emergency, downtime caused by the introduction of restrictions or measures taken in connection with or in order to counteract phenomena recognised by the World Health Organisation (WHO) or state authorities as a pandemic or epidemic (including those concerning COVID-19, SARS-CoV-2 virus or its mutation). Force majeure does not include downtime caused by disputes between the Buyer and any individual, group or organisation, legal entity or other organisational unit, e.g. strikes, pickets, etc.
2. A Party shall promptly notify the other Party about the occurrence, expected duration, proposed course of action and discontinuation of force majeure.
3. The parties will agree new conditions for performance of the contract, including in particular an appropriate postponement of the performance deadline, as soon as the force majeure discontinues.
4. In the event that the force majeure event or the impact of the force majeure event last longer than 60 days - in respect of term contracts concluded for a period of more than 14 days or longer than 7 days - in respect of SPOT contracts, the Parties shall be entitled to terminate the Contract subject to giving two weeks' notice - in respect of term contracts concluded for a period of more than 14 days or to withdraw from the Contract with ex nunc effect - in respect of SPOT contracts, which may be exercised within consecutive 7 days. Any declaration of termination by notice or withdrawal from the Agreement shall be made in writing, otherwise being null and void. Neither Party shall be entitled to claim any compensation from the other Party for damage caused by force majeure.

### **§12. Safety and environmental protection**

1. If a spill has occurred and caused or created an environmental pollution risk during the bunkering operation, the Seller and the Buyer are jointly and severally obliged to take immediate measures to prevent or mitigate and remove the spill impact. These measures must be taken jointly, regardless of which Party is guilty of the spill.
2. The Seller and the Buyer are obliged to comply with national and international regulations related to environmental protection and safety of navigation and local port regulations during the bunkering operation of the vessel.
3. If local port regulations require the erection of a spillway barrier as protection during bunkering, the costs associated with this operation shall be borne by the Buyer.

### **§13. Governing law and jurisdiction**

The contract shall be governed exclusively by the Polish law. The provisions of the United Nations Convention on Contracts for the International Sale of Goods shall not apply to the contract. The court with jurisdiction over all disputes under the Contract shall be the common court with jurisdiction over the Seller's registered office.

### **§14. Conditions for applying the exemption from excise duty for marine fuel other than LNG**

1. The exemption from excise duty does not apply in the case of private leisure cruises, which are considered to be the use of a vessel by its owner or by any other natural person, legal person or an organisational unit without legal capacity who uses it under a hire contract or a contract of a similar nature, for purposes other than business, in particular other than the carriage of passengers or goods or the supply of services for remuneration or services commissioned by the public authorities.
2. Excise duty exemption applies under the following circumstances:
  - a) delivery of fuel from a bonded warehouse in the national territory to a Consuming Entity, or
  - b) delivery of fuel from a bonded warehouse in the national territory to an Intermediary Entity, or
  - c) delivery of fuel from the Intermediary Entity to the Consuming Entity.
3. Excise duty exemptions are conditional on:
  - a) transport of fuel on the grounds of an electronic document e-DD or a Document Substituting e-DD within the time limit set forth in the excise tax legislation,

- b) confirmation of receipt of fuel by generating an Acceptance Report in EMCS PL 2 within 5 business days from the date of receipt, and in the case of entities that are not Users of EMCS PL 2, the Acceptance Report is generated by the entity dispatching fuel using this system (following the delivery of Confirmation of Receipt by the Consignee).
4. If the fuel exempt from excise tax has been delivered to a Consignee, which is not an EMCS PL 2 User, the receiving entity shall confirm the receipt of fuel on an e-DD printout containing the receipt part or on a Document Substituting the e-DD or on another hard copy document comprising the data required for the Acceptance Report by excise tax regulations.
  5. When the fuel has been accepted - the Consignee is required to acknowledge the acceptance of the fuel in the manner required by the excise tax regulations. If the Consignee fails to confirm fuel acceptance in the manner and within the timeframe specified by the excise tax regulations and, consequently, the Seller will be obliged to pay excise tax, fuel surcharge and other taxes or fees on the fuel that has been delivered, or incur other costs, it will be entitled to increase the price of the fuel sold by these costs and by the interest due, if any. To this end, the Seller will issue a correcting invoice to the Buyer showing the new fuel price. Payment of the corrected price will be made at the date indicated in the correction of the original invoice.
  6. In the case of delivery of fuels compliant with ISO 8217 standard with the application to the sea vessels within the meaning of the Act of 18 September 2001- Maritime Code Consolidated Text, as amended, when such fuels are traded under liquid fuel trading licence and they are transported outside the excise duty suspension procedure, with the application of e-DD or with the application of a Document Substituting e-DD - no SENT Notification is made.

### **§15. LNG marine fuel delivery conditions**

1. LNG delivery shall be accompanied by a Bunker Delivery Note, with the application of excise tax exemption under Article 31b (3)(1)(b) of the Excise Tax Law of December 6, 2008.
2. The condition for the application of the excise tax exemption for the delivery of LNG marine fuel is the issuance of a VAT invoice by the Seller and the submission by the Buyer of a statement on the Bunker Delivery Note that the LNG is intended for navigation purposes. The exemption referred to in paragraph 1 does not apply to private voyages.

### **§16. Information Protection**

1. The Buyer undertakes to keep secret information provided directly or indirectly by the Seller (in any form, i.e., including in particular via verbal, written, electronic channels), as well as information obtained by the Buyer in any other manner in the course of mutual cooperation, including in connection with the signing and execution of the Contract, which information relates directly or indirectly to the Seller, Seller's Capital Group member companies or their contractors, including the content of the Contract. The Parties agree that technical, technological, organizational or other information with economic value, which, as a whole or in a particular combination and set of its constituents, is not generally known to persons normally dealing with this type of information or is not readily available to such persons, as to which the Seller, as an entity authorised to use the aforementioned information and disposing of it has taken, with due diligence, actions to keep it confidential, provided by or on behalf of the Seller or otherwise obtained by the Buyer in the course of negotiating, signing and executing the Contract shall be treated as a business secret within the meaning of the Act of 16 April 1993 on Combating Unfair Competition (hereinafter: "Trade Secret") unless at the moment of transmission, a person providing the information determines in writing or in electronic form a different nature of such information from the nature stipulated above.
2. Through the obligation to keep the confidentiality of information shown in Para 1 above, the Parties shall understand a ban on using, disclosing, and providing this information in any manner and to any third parties, except for the following circumstances:
  - 2.1. the disclosure or use of the information is necessary for the proper execution of the Contract and in compliance with the Contract, or
  - 2.2. the information, at the time of disclosure, is already in the public domain and its disclosure was made by or with the consent of the Seller or otherwise than through an act or omission not compliant with the law or contract, or
  - 2.3. The Buyer was under the obligation to disclose the information by a court or authorized body, or in the event of a legal obligation to do so, provided that The Buyer shall notify forthwith the Seller in writing of the obligation to disclose the information and its scope, and shall take into account, to the extent possible, the Seller's recommendations on disclosure, in particular with regard to filing an application for an exemption from disclosure, the legitimacy of filing an appropriate challenge, appeal or other equivalent legal remedy, and shall inform the court or authorized body about the classified nature of the information provided or



- 2.4. The Seller has given written consent to the Buyer to disclose or use the information for a specific purpose, in the manner indicated by the Seller.
3. The Buyer shall undertake security measures and procedures that are appropriate and sufficient to ensure the secure, contractually and legally compliant, processing of the Trade Secrets to prevent any unauthorized use, transmission, disclosure, or access to such information. The Buyer shall not, in particular, copy or record the Confidentiality of the Business, if this is not justified by the due performance of the Contract by the Buyer. The Buyer shall immediately notify the Seller about any violations of data secrecy rules or unauthorized disclosure, or use of Trade Secrets processed in connection with the execution of the Contract.
  4. The obligation to keep data secret, as referred to in para 1 above, shall also be binding upon Buyer's personnel members and upon other persons, including, in particular, auditors, consultants and subcontractors to whom the Buyer gives access to such information. The Buyer shall be put under obligation in writing to have the aforementioned persons signed the confidentiality commitment to protect the Trade Secret under the terms at least as specified in the Contract. The Buyer shall be fully liable for actions or omissions of persons who have obtained access to the Trade Secret, including they shall assume the liability referred to in Section 8.
  5. The Buyer shall be obliged, upon each request of the Seller, within maximum 5 days, to send to the Seller a list of persons and entities which, through the Buyer, have gained access to the Trade Secret. Any failure to meet the obligation referred to in this paragraph shall be treated as unauthorised disclosure of the Trade Secret, resulting in the liability referred to in Para 8.
  6. The obligation to keep the confidentiality of information shall be in force during the term of the Agreement, as well as in a period of 10 years after its termination, expiry or annulment or annulment of legal effects. If, despite the expiry of the period of protection of the Trade Secret mentioned in the previous sentence, such information is still subject to protection based on internal regulations or decisions of the Seller or on the grounds of special legal regulations, the Seller shall notify the Buyer in writing about the extension of the protection period by an additional time indicated by the Seller (however not longer than 10 years), to which the Buyer hereby agrees. The notification referred to in the foregoing sentence shall take place before the expiry of the 10-year period of protection referred to the first sentence of this paragraph, however, not later than 10 business days before the foregoing obligation ceases to be binding. The Parties mutually agree that the obligation described in this section shall be in force irrespectively of termination, expiry or cancellation or nullification of legal effects of the Contract.
  7. Within 3 business days after the expiry of the protection period, referred to in Section 6 above, the Buyer and any persons to whom the Buyer has provided the Trade Secret shall return to the Seller or destroy any materials containing it.
  8. In case of unauthorised use, provision or disclosure of the Trade Secret by the Buyer, the Seller shall be entitled to demand the Buyer to pay the contractual penalty in the amount of PLN 100,000.00 (say: one hundred thousand Polish zlotys) for each case of unauthorised use, provision or disclosure of the foregoing information. The payment of the contractual penalty, referred to hereinabove, shall not limit the Seller's right to seek compensation from the Buyer under general terms, where the amount of damage suffered exceeds, the contractual penalty stipulated in the Contract. The above shall not exclude in any manner the other sanctions and rights of the Seller set forth in the legislation, including the Act on Combating Unfair Competition of 16 April 1993.
  9. If, in connection with the execution of this Contract, it becomes necessary to grant access to or provide the Buyer with any personal data within the meaning of the effective personal data protection legislation, the Buyer shall be obliged to conclude, with the Seller prior to the start of processing such data, a relevant separate contract, the subject thereof shall include rules and conditions of such data protection and processing.
  10. If, in the course of Contract execution there is a need to access or transfer to the Buyer, in any form, information representing Trade Secret of ORLEN S.A. understood as a particularly protected type of the Seller's Company Secret, as to which special measures have been taken, specified in the Seller's internal acts, in order to keep it secret and the use, transfer or disclosure of which to an unauthorized person significantly threatens or harms the Seller's interests, the Buyer undertakes to apply the terms and conditions of protection of ORLEN S.A. Trade Secret.
  11. For the avoidance of any doubt, the Parties confirm that the Buyer, irrespectively of the obligations stipulated in the Contract, shall also comply with additional requirements concerning protection of particular types of information (e.g. personal data, confidential information) arising from the applicable legislation.
  12. The Buyer shall be obliged to fulfill, on behalf of the Seller acting in the capacity of a data administrator within the meaning of the applicable law on personal data protection, forthwith, but within maximum 30 (thirty) days from the Date of Contract with the Seller, the obligation to provide information to natural persons employed by the Buyer or cooperating with the Buyer in the process of signing or execution of the

Contract, including members of the Buyer's bodies, proxies or attorneys representing the Buyer - regardless of the legal grounds for such cooperation - to whose personal data access was provided to the Seller by the Buyer in connection with the entering into or execution of the Contract. The obligation referred to in the preceding sentence should be fulfilled by providing such persons with the information clause, attached in the Appendix No. 1 to the General Terms, at the same time maintaining the accountability principle.

## **§17. Information Clause**

The Information Clause applying to a Buyer who is a natural person carrying out economic activity subject to entry in the Central Registration and Information on Business [CEIDG], also as a partner of a civil law partnership. ORLEN S.A. with its registered office in Płock, at ul. Chemików 7 (hereinafter referred to as: ORLEN S.A.) declares to be a data controller of your personal data.

Data Protection Officer at ORLEN S.A can be reached at: daneosobowe@orlen.pl. The Data Protection Officer may also be contacted in writing, at the address of the registered office of ORLEN S.A., referred to in item 1, with the note: Data Protection Officer. Data on the Data Protection Officer is also available at the website: [www.orlen.pl](http://www.orlen.pl) in the tab "Contacts".

Your personal data is processed for the following purposes:

- a) entering into cooperation, concluding and performing the Agreement you are a party to
- b) fulfilment of legal obligations on the part of ORLEN S.A., under the applicable legislation, including in particular, the obligations under tax and accounting laws, obligations of the obliged institution under the Act on Prevention of Money Laundering Practices and Financing of Terrorism, obligations related to counteracting abuses and other irregularities under anti-corruption laws and other laws arising out of the specific nature of the executed contract.
- c) verification of correctness and up-to-dateness of your data, credibility of ORLEN S.A.'s contracting parties or persons related to a contracting party, including examination of business history, legal status, financial standing of a contracting party to protect economic and legal interests of ORLEN S.A.,
- d) taking care of safety and security of ORLEN S.A., to protect against abuses and other irregularities concerning anti-corruption, including detection of abuses and prevention of abuses, prevention of conflicts of interests in business processes, implementation of high ethical standards,
- e) entering into or maintaining business relationships, including exchange of correspondence or making telephone contacts,
- f) carrying out internal business analyses connected with contracting party service, conditions of ongoing business cooperation or possibility of its development,
- g) establishment of, pursue of or defence against claims,
- h) marketing of own products or services of ORLEN S.A.

The legal grounds for processing your personal data by ORLEN S.A. for the purposes indicated in (3) hereinabove shall be:

- a) concluding and performing the Agreement as well as taking up actions at request of the data subject prior to conclusion of the agreement (in accordance with Article 6(1)(b) of the GDPR) for the purposes indicated in Item 3(a);
- b) fulfilment of legal obligations (pursuant to Art. 6(1)(c) of the GDPR) of ORLEN S.A. to ensure compliance with legal provisions, regulations and sector-specific guidelines;
- c) legitimate interest of ORLEN S.A. (pursuant to Art. 6(1)(f) of the GDPR) for the purposes indicated in Section 3, letters c-h.

Your personal data have been provided to us directly by you or come from publicly available registers (KRS - National Court Register, CEIDG - Central Registration and Information on Business, other), websites run by you for the purposes of business activity and from entities rendering, upon order of ORLEN S.A., services related to development and delivery of economic information in digital format to complete/update data or to verify such data.

Your personal data may be disclosed by ORLEN S.A. to entities cooperating therewith (recipients) during performance of the Agreement, to ORLEN Capital Group member companies, if necessary for the achievement of the processing purposes, referred to in Section 3, and to entities rendering IT services, invoicing services, services related to settlement of receivables, services related to delivery of correspondence and consignments, consultancy, legal, debt recovery and archiving services as well as personal and property protection services.

Providing personal data by you shall be voluntary but necessary to enter into cooperation, conclude and perform the Agreement as well as to achieve the purposes indicated in Item 3 above.

Your personal data processed hereunder shall be processed for the term hereof. After expiry of that period ORLEN shall store your personal data, if it is obliged to do that under legislation for the period stipulated in such legislation or to pursue justified interests, including by the time of expiry of mutual claims under the Contract. In the case of processing data on the basis of a justified interest, the data shall be processed for

the period making it possible to pursue that interest or to lodge an effective objection to the processing of the data.

You have the following rights in relation to the personal data processing:

- a) the right to access your data,
- b) the right to rectify your personal data,
- c) the right to request the erasure of personal data or restriction of processing,
- d) the right to data transfer,
- e) the right to lodge an objection – in cases when ORLEN S.A. processes your personal data on the grounds of their legitimate interest; an objection may be raised under special circumstances.

The request which pertains to fulfilment of the foregoing rights may be sent by you at the following e-mail address: daneosobowe@orlen.pl or at the address of registered office of ORLEN S.A., referred to in Section 1, with the note "Data Protection Officer".

You have the right to lodge a complaint with the President of the Personal Data Protection Office.

### **§18. Final provisions**

1. The Seller runs its business in compliance with the applicable laws and regulations.
2. The Buyer shall not be entitled to sell or encumber any of his rights vis-a-vis the Seller in connection with the placement and execution of orders without the prior consent of the Seller expressed in writing, otherwise being null and void.
3. The Seller is entitled to amend unilaterally the provisions of the GTS. However, in each case order execution shall be governed by the provisions of the GTS effective at the order date.
4. These GTS are come into force on 1 September 2023.
5. This document, established by the Seller, constitutes the general terms and conditions of contracts within the meaning of Art. 384 § 1 of the Civil Code and is available, inter alia, in an electronic format on the Seller's website.

Appendix No. 1 - Information clause for members of bodies, proxies or attorneys representing the Buyer and employees who are contact persons or persons cooperating with the Buyer in the conclusion and execution of contracts for ORLEN S.A.

1. ORLEN S.A. with its registered office in Płock, at ul. Chemików 7 (hereinafter referred to as: ORLEN S.A.) declares to be a data controller of your personal data. Contact phone numbers to the data controller: (24) 256 00 00, (24) 365 00 00, (22) 778 00 00.
2. Data Protection Officer at ORLEN S.A can be reached at: daneosobowe@orlen.pl. The Data Protection Officer may also be contacted in writing, at the address of the registered office of ORLEN S.A., referred to in item 1, with the note: Inspektor Ochrony Danych [Data Protection Officer]. Data on the Data Protection Officer is also available at the website: [www.orlen.pl](http://www.orlen.pl) in the tab "Contacts" ["Kontakty"].
3. Your personal data that has been transferred to ORLEN S.A. by the Buyer – an entity cooperating with ORLEN S.A. or intending to cooperate with ORLEN and include, depending on the type of cooperation, data required for representation of a legal entity, contact details, data contained in documents you hold confirming your qualifications or experience.
4. Your personal data may be processed by ORLEN S.A. depending on the type of cooperation, for the following purposes:
  - i) performing the contract with ORLEN S.A., to which the party referred to in Section 3 is/will be the party, in particular in order to verify the representations made and submitted by the entity referred to in Section 3, including to confirm the possessed rights, qualifications of the persons designated for the performance of the agreement, ensure communication in the performance of the agreement, exchange correspondence, grant powers of attorney to represent ORLEN S.A., for due performance of the contract, inspection, contract settlement, keeping secrecy as well as compliance with the OH&S principles,
  - j) handling, investigation and defense in case of claims, including claims between ORLEN S.A. and you or between ORLEN S.A. and the entity referred to in Section 3,
  - k) fulfilment of legal obligations incumbent on ORLEN S.A., including, in particular, the obligations of the obligated institution stemming from the Act on counteracting money laundering practices and terrorist financing, Construction Law, Regulation of the European Parliament and the Council (EU) on market abuse, or other provisions arising from the specific character of the performed agreement.
5. The legal grounds for processing your personal data, by ORLEN S.A. depending on the type of cooperation, for the purposes referred to in Section 4 hereinabove shall be:
  - a) the legitimate interest of ORLEN S.A. (pursuant to Art. 6.1(f) of the GDPR), involving the enabling of correct and effective execution of the contract between ORLEN S.A. and the entity referred to in Section 3,
  - b) fulfilment of legal obligations (pursuant to Art. 6.1(c) of the GDPR) incumbent on ORLEN S.A.
6. The scope of the personal data processed by ORLEN S.A. may include, depending on the performed function and scope of cooperation, such data as: first name and last name, position, performed function, business phone number, business e-mail address, PESEL [Personal Statistical Number], information about rights and qualifications held.
7. Your personal data may be disclosed by ORLEN S.A. to its cooperating entities (recipients), including to the ORLEN Group member companies, if necessary for the achievement of the processing purposes, referred to in Section 3, to entities taking part in purchasing processes, to entities rendering IT services, services related to the delivery of correspondence and consignments, personal and property security services, ensuring occupational health and safety, as well as consultancy, legal and archiving services.
8. Your personal data is processed for the period necessary to fulfil the legitimate interests of ORLEN S.A. and to fulfil the obligations arising from provisions of law. The data processing period may be extended only in the case and within the scope in which this will be required by provisions of law.
9. You have the following rights in relation to the personal data processing:
  - a) the right to access your data,
  - b) the right to rectify your personal data,
  - c) the right to request the erasure of personal data or restriction of processing,

d) the right to lodge an objection – in cases when ORLEN S.A. processes your personal data on the grounds of their legitimate interest; an objection may be raised under special circumstances.

The request which pertains to fulfilment of the foregoing rights may be sent by you at the following e-mail address: daneosobowe@orlen.pl or at the address of registered office of ORLEN S.A., referred to in Section 1, with the note "Data Protection Officer".

10. You have the right to lodge a complaint with the President of the Personal Data Protection Office.