

**GENERAL TERMS AND CONDITIONS OF SALE OF PLANT PROTECTION PRODUCTS AND FERTILISERS
OF SYNTHOS AGRO SPÓŁKA Z OGRANICZONĄ ODPOWIEDZIALNOŚCIĄ**

I. DEFINITIONS

1. GTCS – these General Terms and Conditions of Sale.
2. Agreement – the agreement of sale of the Product concluded by and between the Supplier and the Buyer, along with the appendices constituting its integral part, and the GTCS.
3. Product – the subject of sale under the Agreement: plant protection products or fertilisers included in the Supplier's offer.
4. Supplier – Synthos Agro Spółka z ograniczoną odpowiedzialnością with its registered office in Oświęcim, entered in the Register of Entrepreneurs of the National Court Register kept by the District Court for Kraków - Śródmieście in Kraków, 12th Commercial Division of the National Court Register under KRS number 0000361681, NIP [Tax Identification Number]: 5492404093, share capital PLN 91,400.
5. Buyer – any domestic or foreign entity or person purchasing the Products from the Supplier.
6. Party, Parties – the Supplier, the Buyer or both parties.
7. Purchase Order – written purchase order or the First Order containing the elements specified in section IV.3 below, made by the Buyer and signed by the person(s) authorised to represent the Buyer or usually making Purchase Orders on behalf of the Buyer,
8. First Order – the first Purchase Order sent by the Buyer to the Supplier. This Purchase Order shall contain, as a minimum, the following data: the address of the registered office / the place of conducting economic activity of the Buyer, NIP [Tax Identification Number] of the Buyer, REGON [Statistical Number] of the Buyer, extract from the register of entrepreneurs, if any; documents confirming the authorisation of the person(s) signing the purchase order to represent the Buyer (e.g. power of attorney), if any; document confirming the bank account number.

II. GENERAL PROVISIONS

1. These GTCS specify the rules pertaining to the conclusion of the Agreement and the rights, obligations and scope of responsibility of the Parties with regard to all Agreements in terms of sale and delivery of the Supplier's Product, and constitute an integral part of all Agreements.
2. In the event when any of the provisions of the GTCS is found inconsistent with the provisions of the Agreement, the provisions of the Agreement shall prevail.
3. In the event when any of the provisions of the GTCS is found inconsistent with documents other than the Agreement (e.g. General Terms and Conditions of the Buyer), these GTCS shall prevail.
4. Each time when making the First Order or the Purchase Order, the Buyer at the same time confirms and represents that:
 - a. it meets the conditions for conducting economic activity within the scope of marketing of plant protection products or fertilisers provided for by the applicable provisions of law;
 - b. it is capable of receiving the Products in full transport packaging;
 - c. it is capable of warehousing or distributing the Products in a manner which is responsible and harmless to human health and safety and to the natural environment.

III. PRODUCTS AND PRICES

1. The Supplier delivers the Products in accordance with the provisions hereof, however, it is not liable for their further use.
2. All indicated prices are net prices, without VAT. The Supplier shall calculate the relevant taxes and charges in accordance with the requirements of the applicable law.

IV. CONCLUSION OF THE AGREEMENT

1. The Parties may conclude the Agreement:
 - a. by signing an agreement drawn up in a written form by the Parties, or
 - b. by means of a Purchase Order confirmed and accepted by the Supplier. The correspondence pertaining to the Purchase Order may be maintained in writing by means of: postal/courier delivery, e-mail or fax.
2. In the event referred to in section IV.1 letter b. above, the Purchase Order shall not be binding upon the Supplier, unless it is directly accepted by the Supplier, whereby in no event shall the lack of reply by the Supplier be understood as the acceptance of the Purchase Order. The Agreement shall be deemed concluded upon direct confirmation of the Buyer's Purchase Order by the Supplier in accordance with the terms and provisions specified in the confirmation of the Purchase Order made in writing or by e-mail.
3. Each Purchase Order must contain the following data:
 - a. the Buyer's data, in particular NIP [Tax Identification Number], as well as the address and the exact delivery address, if other than the address of the registered office / place of conducting economic activity of the Buyer, and moreover: legible first name, surname and phone number of the person authorised to contact the Supplier with regard to the performance of the Agreement,
 - b. detailed information pertaining to the ordered Product (technical specification, quantity, size of the packaging, etc.),
 - c. signature of the Buyer or the person(s) authorised to make the Purchase Order,
 - d. preferred date, place and terms of delivery according to Incoterms 2010.

V. TERMS OF DELIVERY

1. The Products may be delivered only to the Buyer or its representative indicated by the person authorised to represent the Buyer. In such an event, an indication of the place of delivery and the person receiving the delivery in the Purchase Order shall be deemed as sufficient authorisation.
2. Deliveries shall be made in accordance with Incoterms 2010 indicated in the Agreement, unless the Parties agree otherwise in writing under pain of nullity. In the event of change of the delivery terms specified in the Agreement, the provisions contained in the confirmation of the Buyer's Purchase Order made by the Supplier shall apply.
3. In the event of arranging own transport, the Buyer shall ensure:
 - a. cleanliness and technical quality of the means of transport in accordance with the standards regulating the transportation of the Products being the subject of the Purchase Order,
 - b. that the driver has the relevant licences to drive a vehicle adapted to the transportation of the Products and is authorised to receive the Products,
 - c. making the notification of receipt within the time limit specified by the Supplier;

the Supplier shall be released from the liability for damage arising from failure to fulfil the above conditions, and the Buyer shall release the Supplier from any obligation to check and report if the Buyer's means of transport are inappropriate.

4. The quantity of the Products delivered may differ from the ordered quantity by +/- 2%, whereby such a delivery shall be deemed as proper performance of the obligations under the Agreement, and the Buyer shall be obliged to accept the Product.
5. The Supplier shall have the right to suspend the delivery if the Buyer is in default with payment of: a. fees; b. prices; and/or c. amounts referred to in section VI.3 below.
6. The Supplier may change the delivery dates agreed earlier for other reasons than force majeure, in particular, in the event of failure, logistic difficulties or reduced capacity of the carriers. In such an event, the Supplier shall immediately notify the Buyer, no later than within five working days from the occurrence of such obstacles, specifying the expected new delivery date.

VI. TERMS OF PAYMENT

1. The Buyer authorises the Supplier to issue VAT invoices without the Buyer's signature.
2. The Parties represent that they are VAT payers.
3. If the delivery is an intra-Community transaction in accordance with the definition provided for in Article 138 of the Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax, the Buyer shall notify the Supplier in writing, before performing the delivery, about VAT numbers for each transaction, and in the event when the Supplier does not ensure transport, also the Product shall be transported by the Buyer or on the Buyer's behalf to another EU Member State. In the situation described above, the Supplier shall issue an invoice for the Buyer by calculating 0% VAT, and the Buyer shall present to the Supplier, at the earliest possible convenience, documents confirming the fact that the Product has been transported to another EU Member State. The Buyer shall provide a written statement consistent with the template approved by the Supplier in accordance with Article 45a sec. 1 point b(i) Council Implementing Regulation (EU) No 282/2011 of 15 March 2011 laying down implementing measures for Directive 2006/112/EC on the common system of value added tax (as amended by Council Implementing Regulation (EU) No 2018/1912 of 4.12.2018), as well as a copy of signed CMR consignment note/bill of lading, not later than until 10th day of the month following the month in which the delivery took place. The Buyer shall be liable for VAT and all penalties due/paid by the Supplier in the event when the aforementioned documents do not reach the Supplier on time or contain erroneous, inaccurate or wrong data. If the VAT number cannot be verified on time with tax authorities or if the verification is not confirmed, the delivery shall be deemed as a domestic delivery, and the price shall be increased by the amount of VAT due. If the Product is transported by the Supplier or on its behalf, and the tax authorities do not accept the proof that the Product has been delivered to another EU Member State, the Buyer shall make every effort to provide the Supplier with additional information and assist the Supplier in obtaining acceptance of the proof.
4. The Buyer shall pay the amounts due/paid by the Supplier in accordance with section VI.3 above (including: VAT) within the time limit indicated in the invoice, corrective invoice or bookkeeping entry. If the Buyer is in default with payment, the Supplier shall set off the aforementioned amounts from the payments made by the Buyer.
5. The invoices shall be sent to the Buyer after the dispatch of the Product, unless otherwise agreed by the Parties.
6. The total payment for the Product shall be made in full based on a pro forma invoice to the Supplier's bank account indicated therein before the Supplier proceeds with performance of the Agreement, unless otherwise agreed by the Parties in writing.
7. The payment shall be deemed effected on the day when the amount due is credited on the Supplier's bank account. If the payment for the Product is made before the delivery, the payment shall be treated as an advance payment, which shall be credited towards the payment for the delivered Product upon the delivery.
8. In the event of any default in payment, the Buyer shall pay the interest for default in accordance with the rates arising from the applicable provisions of law for each day of default. Such interest, as well as other amounts, may be set off from the future payments of the Buyer. The Supplier shall have the right to suspend the performance and acceptance of further Purchase Orders in the event of any default in payment.

VII. RESERVATION OF THE OWNERSHIP TITLE

1. In no event shall the transfer of the ownership title of the Product occur before making full payment comprising, in particular: a. fees, b. prices and c. amounts referred to in section VI.3 above. In the absence of the Buyer's payment within the specified time limit, the Supplier shall have the right to request the return of the Product within 3 days from making a written request to the Buyer.
2. The acceptance of the returned Product shall not constitute termination or cancellation of the Agreement or any of its provisions, unless the Supplier expressly states otherwise in writing.

VIII. COMPLAINTS

1. In the event of quantity shortages of the Products or damaged packaging identified upon the receipt of the Products, the Buyer shall immediately draw up a collective written protocol with the participation of the carrier and/or shall indicate the damage in the consignment note with the carrier's confirmation.
2. The complaints referred to in section 1 above shall be submitted to the Supplier only in writing, no later than within 14 days calculated from the date of the receipt of the Products (otherwise the complaint shall be rejected) to the e-mail address: synthos.agro@synthosgroup.com (scanned copy) or to the Customer Service Department.
3. Complaints other than those indicated in section 1 and pertaining to the Products shall be submitted to the Supplier in writing within 5 days from the date when a defect is found in the Product, to the address indicated above, before the expiration of the period of validity of the Product as specified in the Product label. Complaints made after the deadline or in another form shall not be examined, and all the rights of the Buyer on account of delivery of such Products shall expire.
4. All complaints coming to the Supplier are registered and examined in the "Claims" system. The legitimacy of a given complaint shall be analysed based on the documents sent.
5. In justified cases requiring verification of the factual circumstances at the Buyer's location, a visit of the Supplier's employees may be arranged in order to collectively examine the matter at the Buyer's location. In such an event, persons participating in such a visit shall draw up a "Protocol of examination of the complaint at the Buyer's location", which shall be enclosed with the Supplier's "Claims" system. This document shall constitute one of the criteria for making a decision with regard to the legitimacy of the complaint.
6. The Supplier undertakes to examine the complaint within 30 days from the date of submission of the complete documentation.
7. Complaints pertaining to quantity shortages of the Products shall not be considered:
 - a. if such defects are found by the Buyer without the participation of the Supplier's carrier after the delivery is accepted in the warehouse, if the delivery is performed by the Supplier's means of transport;
 - b. if such defects are not reported at the latest upon the collection of the Products, if the delivery is performed by the Buyer's means of transport.

8. In the event of unfounded complaint claims, the Buyer shall be obliged to reimburse the Supplier with all the costs related to the examination of the complaint.
9. If the complaint claims are acknowledged, the Supplier shall bear all the costs related to the examination of the complaint.
10. In the event of breach of the conditions specified in the Agreement pertaining to the quantity or the quality, if proved in accordance with sections VIII.1-VIII.7 to be the Supplier's fault, the Supplier, at its discretion, shall deliver the Product free from any defects or shall remove the existing defects at its own cost.
11. The Buyer hereby acknowledges that the redress of the damage referred to in section VIII.10 above shall exhaust the Buyer's claims related to the quantity or the quality of the Product in the full scope. To the maximum extent allowed by the law, the Supplier's liability under the guarantee and the warranty for defects shall be excluded.
12. In no event the total liability of the Supplier arising from or related to the Agreement shall exceed the price of the Product being the subject of the complaint as specified in the Agreement, unless the damage is caused directly by the wilful misconduct or gross negligence of the Supplier. The Parties hereby expressly exclude the Buyer's right to seek additional compensation, including compensation for lost benefits, consequential or indirect damage, loss of revenue or lost profits.

IX. TERMINATION OF THE AGREEMENT

1. If the Agreement has been concluded for an indefinite term, each Party may terminate the Agreement with a written notice of three (3) months. The notice period starts running on the first day of the month following the month in which the notice was received by the other Party.
2. In the event when the Agreement has been concluded for a definite or indefinite term, the Supplier may also terminate the Agreement with immediate effect by giving a written notice, if:
 - a. the Buyer is in default with its payment obligations in excess of 14 days and fails to remedy such a situation within 7 days of receipt of a written request for payment from the Supplier, or
 - b. in accordance with the Supplier's well-founded knowledge, the Buyer may be unable to perform its obligations referred to in these GTCS or in the Agreement, or
 - c. the Buyer has breached the obligation referred to in point XI.10 hereof.
3. Termination of the Agreement by the Supplier does not release the Buyer from its obligation of payment for the Product already delivered or ordered.

X. FORCE MAJEURE AND FAILURES

1. The Parties shall be released from their liability for non-performance or improper performance of their obligations arising from the Agreement, if such a situation is caused by the force majeure circumstances, in particular: fire, flood, earthquake or another natural disaster, acts of war, local conflicts, riots, strikes (except for strikes covering only the plant of one Party), terrorist acts, nuclear reaction or radioactive contamination, disruptions in raw material supplies, collapse of production or distribution, introduction of an embargo or another decision of state or local authorities restricting import or export, in the event when the aforementioned circumstances directly or indirectly affect the performance of the Agreement. In such an event, the deadline for performance of the obligations arising from the Agreement shall be extended by the period of force majeure.
2. The Party which is unable to fulfil its contractual obligations due to force majeure shall immediately send a written notification to the other Party, specifying the date of commencement and the expected date of cessation of the force majeure circumstances, no later than within 3 days from the occurrence of force majeure. In the event when the force majeure circumstances last longer than 30 days, the Parties shall meet in order to find a solution satisfying both Parties.
3. In the event of any failure in the Supplier's plant, the Supplier shall be free from any liability for non-performance or improper performance of the Agreement within the scope arising from the failure.

XI. OTHER PROVISIONS

1. The Buyer shall not be entitled to the assignment of all or part of its rights or obligations arising from the Agreement to any third party without the prior consent of the Supplier, expressed in writing otherwise being null and void.
2. All appendices, amendments and supplements to the Agreement shall be valid only if made in writing under pain of nullity.
3. If any of the provisions of the GTCS or the Agreement becomes invalid, it shall not affect the validity of the remaining provisions. In accordance with the content of this section, if any of the provisions of the GTCS or the Agreement becomes or turns out to be invalid, the Parties undertake to engage in negotiations in good faith aimed at replacing the invalid provisions with new provisions reflecting the economic intent and the original intentions of the Parties to the greatest possible extent.
4. The Agreement and the GTCS shall be governed and interpreted in accordance with the law of the country of the Supplier's registered office.
5. Subject to section XI.6 below, any disputes arising from or related to the Agreement or the GTCS shall be examined by the common court having jurisdiction over the Supplier's registered office.
6. In addition, the Supplier shall have the right to bring action against the Buyer with the court having jurisdiction over the Buyer's registered office.
7. The UN Convention on Contracts for the International Sale of Goods shall not apply to the GTCS or the Agreement.
8. The Supplier hereby expressly represents that it does not grant the Buyer any licences or sublicences and it does not assign any intellectual property rights pertaining to the Product. If the Buyer uses the Supplier's Product for the purposes of production or processing of the Product into other products, the Buyer shall not be entitled, without the prior consent of the Supplier expressed in writing otherwise being null and void, to use any markings of the Supplier's goods, in particular, the Supplier's trademarks, on the resulting products or packaging or any advertising materials.
9. These GTCS may be revised and amended by the Supplier. The most recent version of the GTCS is available on the Supplier's website: www.synthosagro.com
10. The Buyer undertakes not to take towards persons acting on behalf of the Supplier, in particular employees of the Supplier, any corrupt actions, including promising, proposing or giving such persons any gifts, presents, favors, invitations to meetings of non-business character, or any other financial benefits. The only exception shall be advertising materials (calendar, notebook, pendrive) with logo / name of the Buyer.
11. In the event of breach of the obligation referred to in subpoint 10 hereinabove by the Buyer, irrespective of the rights referred to in point IX.2 letter c) hereof, the Supplier as well as other Synthos Group entities, shall have right to suspend cooperation with the Buyer for 12 months, which the Supplier shall be obliged to inform the Buyer in writing.
12. In the event of breach of the obligation referred to in subpoint 10 hereinabove by the Buyer, for a second time, irrespective of the rights referred to in point IX.2 letter c) hereof, the Supplier as well as other Synthos Group entities shall cease cooperation with the Buyer permanently, which the Supplier shall be obliged to inform the Buyer in writing.

XII. PROTECTION AND NON-DISCLOSURE OF DATA

1. The Parties undertake to maintain the confidentiality of all information, documents and data received from the other Party in connection with the negotiation, conclusion or performance of the Agreement, regardless of the form of their provision, the carrier and the source.
2. In the event of request for information from an authority or another entity authorised to make such a request under the applicable provisions of law, the given Party shall be obliged to immediately notify the other Party thereof.

3. The notification referred to in section 2 above shall be made, if possible, before the provision of the information to the authorised authority or another entity and shall contain an indication of the scope of the information requested, unless the provision of such information is prohibited under the applicable provisions of the law or a decision of the entity requesting the provision of the information.
4. At the written request of the Party and upon the termination or expiration of the Agreement, the other Party shall be obliged to return all materials, documents and information fixing/containing the information referred to in section 1 above or related thereto, existing in any form whatsoever, along with all copies or elaborations thereof, whether authorised or not. The Party is also obliged to present a written statement, at the request of the other Party, confirming that all notes, memorandums, analyses, reports and any other documents containing the information referred to in section 1 above have been destroyed, under pain of recognition that such information has been disclosed to an unauthorised person (unauthorised entity). The foregoing does not infringe the right of the Party to retain one copy of the information referred to in section 1 above in strict confidentiality, exclusively for the purpose of performance of their obligations arising from this section XII.
5. The Parties agree that this confidentiality obligation shall remain valid for the period of three (3) years from the date of termination or completion of the Agreement, unless otherwise agreed by the Parties in writing under pain of nullity.

XIII. PERSONAL DATA

1. Each Party informs that it is the administrator of personal data of persons authorised to represent that Party and the employees of that Party – provided in connection with the conclusion and performance of the Agreement.
2. Each Party, in order to duly protect personal data, has appointed a person that can be contacted with in connection with the procedure of personal data processing by using the contact details of a given Party.
3. Each Party processes personal data of persons representing the other Party and the employees of the other Party for the purpose of performance of the Agreement. The legal basis for the processing of personal data is a legitimate purpose – contact with regard to performance of the Agreement. The provision of personal data is voluntary, but necessary for the performance of the Agreement.
4. Personal data shall be processed for the duration of the Agreement, and after its completion – for the time arising from the applicable provisions of law or until the period of limitation of claims expires.
5. The recipients of personal data shall be: external entities providing and supporting IT systems of a given Party, providing services related to the ongoing activity of a given Party – under the relevant agreements on the outsourcing of the processing of personal data, ensuring that these entities use the adequate technical and organisational means of data protection.
6. Each person whose data are being processed, to the extent stipulated under binding legal provisions, shall have the right to access their data and to correct or delete them, the right to limit their processing and the right to object to their processing.
7. In the event of any doubts related to the processing of personal data, each person may request the relevant information from the given Party. Regardless of the foregoing, each person has the right to lodge a complaint to the President of the Personal Data Protection Office.
8. The Party is obliged to provide the information referred to in sections 1-7 above to persons representing the Party and its employees whose data have been provided to the other Party.

XIV. SAFETY RELATED TO PRODUCT DISTRIBUTION

1. The Buyer ensures that it has the warehouse and/or place for storing the Products that meets the requirements of Regulation of the Minister of Agriculture and Rural Development of 24 June 2002 concerning work safety and hygiene during use and storage of plant protection products and mineral and organic-mineral fertilisers (Journal of Laws of 2002, no. 99, item 896, as amended).
2. The Buyer shall be obliged to comply with the rules of warehousing (storage) and transportation of the Products covered by the Agreement in accordance with the provisions contained in Safety Data Sheets of the Products and the content of the label.
3. The current Safety Data Sheets referred to in section 2 above are available at the Supplier's website at www.synthosagro.com
4. The Buyer represents that it knows the properties, features and potential functionalities of the Products as well as the rules of warehousing (storage) and transportation specified in the Safety Data Sheet and the content of the label, of which it undertakes to inform its customers and end users.
5. In the event of non-observance of the rules of warehousing and transportation of the Products, the Buyer shall be solely liable for any damage incurred and for the resulting quantitative and qualitative complaints of end users, and it shall bear all the costs related thereto on its own.
6. To the largest extent permitted by the law, the liability of the Supplier for the consequences of use of the Products and for the bodily damage, death or material damage caused by or related to the improper use, processing, warehousing or transportation of the Products, separately or in combination with other substances, is excluded. The Buyer undertakes to release the Supplier from all liability, if any action or omission on the part of the Buyer, consisting, in particular, in a breach of the obligations arising from the Agreement or from the provisions of the law, results in any claims against the Supplier being brought by third parties. The Buyer obliges itself towards the Supplier to reimburse all amounts paid by the Supplier with regard to satisfaction of claims of such third parties. The amounts to be reimbursed shall include, in particular, paid damages, compensation, costs of litigation and costs of legal assistance.
7. All costs related to the loss of the Products or deterioration of their quality caused by reasons independent of the Supplier shall be borne by the Buyer.
8. The Buyer undertakes to provide the users with information about the packaging and packaging waste within the scope of:
 - a. available systems for return, collection and recovery, including recycling, of packaging waste,
 - b. proper handling of packaging waste,
 - c. posting information in the place of sales, as a minimum.