Eurocast

Ver.7 – October 19, 2026

General Terms and Conditions of Sale (GTC)
EUROCAST Sp. z o.o.

I. Application of the General Terms and Conditions of Sale

1. These General Terms and Conditions of Sale (hereinafter: GTC) govern the rules of sales made by Eurocast Sp. z o.o. with its registered office in Strzebielino (hereinafter: Seller) to any entity purchasing goods or services for purposes directly related to its business activity and having a professional nature for that entity (hereinafter: Buyer).
2. The provisions of these GTC do not apply to consumers within the meaning of Article 22^1 of the Civil Code and to natural persons concluding a contract directly related to their business activity, when it results from the content of this contract that it does not have a professional nature for these persons, resulting in particular from the subject of their business activity.
3. Whenever the GTC refer to a sale, it shall be understood as both the sale of goods and the provision of services constituting the subject of the Seller's commercial activity.

II. Orders

1. Unless the Seller stipulates otherwise, a proposal to make a sale submitted to the Buyer by the Seller is valid for 30 days from the date of its dispatch by the Seller. No such proposal (including proposals called an "offer") constitutes a binding offer of sale by the Seller - within the meaning of the Civil Code, but only a proposal for the potential Buyer to place an order. The price proposed by the Seller does not include the costs of certificates, attestations, tests and packaging of goods optionally requested by the Buyer, which costs will be added to the price of the goods or services, unless the parties agree otherwise.
2. An order sent to the Seller by the Buyer must contain the Buyer's details, detailed information about the ordered product to the extent necessary for its identification (e.g. referring to the Seller's proposal, if such a proposal preceded the order) and data regarding the conditions for the execution of the order desired by the Buyer.
3. Placing an order is not binding on the Seller, and the lack of its response will not mean tacit acceptance of the order. Acceptance of an order for execution by the Seller requires written confirmation by the Seller. In the event that the Seller accepts the order with reservations, the Buyer is bound by the content of these reservations, unless they immediately submit their potential comments. Immediate submission of such comments is considered placing a new order, and the provisions of the preceding sentences apply accordingly.
4. The fact of accepting an order is not binding on the Seller in a situation where, for reasons beyond their control, in particular due to force majeure, or the behavior of the Buyer or third parties (including the Seller's suppliers), delivery and sale are impossible or excessively difficult.
5. Acceptance of an order is also not binding on the Seller in a situation where the Buyer's total liabilities towards the Seller have exceeded the amount of trade credit optionally granted to the Buyer by the Seller, or if the Buyer was in arrears with the payment of any dues to the Seller.
6. In the case of ordering non-standard goods or services by the Buyer (i.e. not currently sold by the Seller or packaged, e.g. cut, differently than factory-made), the Seller may demand that the Buyer pay an advance up to 30% of the gross value of the ordered goods or services, unless the parties agree otherwise. The advance is settled upon receipt of the goods or services (or its last batch) by crediting it towards the Buyer's liabilities, and in the event of failure to collect the goods or services by the Buyer, it is retained by the Seller as a contractual penalty.

III. Tolerances

1. The quantitative tolerance of order execution, the weight of rolls and other tolerances regarding the winding quality and physical-chemical properties of the offered films are specified in the "Technical Specifications" regarding specific products and in the "Technical Specifications - General Conditions" regarding individual product groups. The above-mentioned documents are available at https://eurocast.com.pl/o-nas/ogolne-warunki-sprzedazy/ (Polish language version) and at: https://eurocast.com.pl/en/about-us/general-terms-and-conditions/ (English language version). In the event of any discrepancies in interpretation between the Polish and English language versions of the documents, the Polish version shall prevail.
2. The net weight (mass) of film rolls includes the net mass of the film together with the winding core.

IV. Prices and terms of payment

1. The Buyer shall pay for the goods or services the price specified by the Seller in the order confirmation.
2. If after the conclusion of the contract any import fee or fee related to the intra-community acquisition of goods or services, tax or any other public law burden is introduced, or there are changes in the amount of such fees, taxes or burdens, or there is a change of more than 5% (five percent) in the prices of raw materials or a change in exchange rates, the Seller may appropriately change the price, even if this was not included in the contract between the Parties.
3. If the content of the parties' arrangements does not indicate whether the given rates or prices are net or gross rates, they will always be considered net rates, to which the tax (in particular VAT) in the amount applicable at a given time will be added.
4. Payment will be made within the deadline indicated in the invoice - in accordance with the parties' arrangements.
5. If the Buyer fails to collect the goods or services within the agreed time frame for reasons not attributable to the Seller, the price and other benefits must nevertheless be paid as if the delivery of the goods took place in accordance with the order.
6. If the Buyer fails to collect the goods or services and does not pay the dues on time, and the delay in collection and payment exceeds one month, the Seller may:
   6.1. withdraw from the contract retaining the uncollected goods or services and demand that the Buyer pay a contractual penalty for non-performance of the contract in the amount corresponding to 50% of the net price of the ordered and uncollected goods or services;
   6.2. retaining the right to perform the actions described in point 6.1., the Seller may demand performance of the contract by the Buyer and charge them with the costs of storing this goods until the date of collection.
7. In the event of non-performance of the contract by the Buyer, the Seller has the right to claim compensation to the extent that the damage suffered exceeds the amount of the contractual penalty stipulated in accordance with point 6.1.
8. The day of payment shall be considered the day the given amount is credited to the Seller's bank account. In the event of failure to meet the payment deadline, the Seller is entitled to a claim for payment of interest by the Buyer in accordance with the applicable legal provisions. The Seller also has the right to claim reimbursement of debt collection costs incurred by them, including out-of-court debt collection carried out on their behalf by third parties.
9. If, at the Seller's discretion, there is reasonable ground to believe that the Buyer's financial situation will prevent them from fulfilling their payment obligation towards the Seller or the trade credit limit granted to the Buyer is exceeded, reduced or canceled, the Seller has the right to withdraw from the sales contract or demand - before starting production or releasing the goods and regardless of the previously agreed payment date - payment of part or all of the receivables in cash or the provision of specific guarantees or payment securities.

10. The submission of any potential reservations, comments or complaints by the Buyer and their consideration does not suspend the payment deadline.
11. The Buyer shall not be entitled to set off any of its counterclaims (including claims for damages or complaints) against the Seller's receivables arising from the sale, without the Seller's prior written consent under pain of nullity

V. Deliveries, packaging and consequences of failing to meet deadlines

1. In the event that delivery is carried out via an independent Carrier, responsibility for the goods passes to the Buyer upon handover of the goods to the Buyer by the Carrier. In the event that the Buyer collects the goods from the Seller's warehouse with their own transport, they assume responsibility for the goods upon handover of the goods from the Seller's warehouse to the person operating the Buyer's means of transport.
2. In the event that the arrangements of the parties (confirmed by an order or a separate contract) do not contain detailed information regarding the quality and packaging of the goods, it will be presumed that the goods delivered should be of a quality corresponding to the requirements for a given grade and type of goods, and that they should be packaged or unpackaged - according to applicable regulations and standards in force at the Seller's enterprise or at its suppliers' enterprises.
3. The cost of packaging other than specified above in section V.2., and which packaging the Buyer has requested, is charged to the Buyer at the Seller's own costs. The Buyer may also be charged for the requested securing or insurance of the goods during transport.
4. The Buyer fulfills all EPR (Extended Producer Responsibility) obligations regarding packaging and packaging waste related to deliveries from the Seller to the extent that these obligations rest on them in accordance with PPWR (Regulation of the European Parliament and of the Council (EU) 2025/40 of December 19, 2024 on packaging and packaging waste, amending Regulation (EU) 2019/1020 and Directive (EU) 2019/904, and repealing Directive 94/62/EC) and relevant national regulations appropriate for the Buyer's registered office, including obligations regarding registration, reporting and bearing the required fees.
5. The Buyer is obliged to inspect, in particular, the condition of the shipment (cargo) as well as the quality, quantity and assortment of delivered goods immediately upon their delivery (handover) and make an appropriate annotation on the waybill, Packing List or other delivery document, and also immediately report to the carrier (in accordance with relevant transport regulations) and the Seller, in writing, any potential reservations in this regard and enable the Seller's representative to examine the intact goods without delay. Acceptance of the goods by the Buyer without their examination or failure to report reservations immediately after examining the goods will be considered a confirmation that the goods have been delivered correctly, in the correct quantity and possess the correct characteristics and properties.
6. If, due to the type of packaging or for another reason, it is not objectively possible to perform an immediate inspection of the delivered goods, the inspection upon receipt should include at least the waybill, quantity and condition of packaging, data regarding the marking of goods on the packaging, and externally visible damages. Immediately when it becomes objectively possible, but no later than upon unpacking the goods, before it is used, a detailed, full inspection of the goods should be carried out.
7. Under pain of losing the right to pursue any claims against the Seller due to defects of goods or inconsistency of delivery with the order or its confirmation - the Buyer is obliged to complete all formalities provided for above in the preceding points, in particular to report to the Seller the identified irregularities immediately after their identification, but no later than at the moment when, according to the above provisions, the identification of irregularities was possible.
8. The Seller is not responsible for failing to meet any deadlines resulting from the conclusion or execution of this contract, if these failures do not result from its exclusive fault.

9. In the event that a party becomes aware that it will not be able to meet the deadline set by the contract, it should immediately inform the other party thereof, simultaneously providing the expected date for the implementation of obligations affected by the delay.
10. Subject to the provisions of the following points, if a delay in delivery or collection entails a serious damage to the party not at fault for the delay, this party has the right to written withdrawal from the contract. If the delay concerns only a single good in delivery, the contract may be withdrawn only with respect to that good.
11. If the delivery date is postponed due to circumstances for which the Seller is not at fault, in particular circumstances provided for in these General Terms and Conditions of Sale, the Seller may postpone subsequent deliveries proportionally and is not responsible for the consequences of such postponement.
12. If the Seller's delay in delivery concerns non-standard goods (within the meaning of section II.6. of these GTC), the Buyer may withdraw from the contract only if the delay was serious (i.e. longer than 30 days). If a party does not immediately exercise its right to withdraw from the contract, the delivery date indicated in the delay notification sent by the Seller should be considered a new delivery date binding on the parties.
13. Compensation for delay in delivery performance may be paid only if the Buyer has withdrawn from the contract for this reason or if a special agreement in writing has been concluded in this regard. Potential compensation claims should be presented by the Buyer in writing no later than one month from the moment the delivery according to the contract should have taken place. Failure to present claims within this period means unconditional waiver thereof.

VI. Guarantees and complaints

1. Guarantee and Complaint Terms are defined in the "Technical Specifications General Conditions" regarding individual product groups. The above-mentioned documents are available at www.eurocast.com.pl.
2. Scope of responsibility
   2.1. Any liability of the Seller related to the conclusion of the contract or sale of goods, regardless of the basis of this liability, does not cover the repair of damages concerning anticipated benefits, lost profit, production losses, loss of market reputation, etc.
   2.2. Any liability of the Seller related to the conclusion of the contract or sale of goods, regardless of the basis of this liability, cannot jointly exceed 30% (thirty percent) of the net price of the goods to which the circumstances constituting the basis of the Seller's liability related.
   2.3. Any liability of the Seller related to the conclusion of the contract or sale of goods is excluded in the event that, without the Seller's knowledge and consent, the goods are resold by the Buyer to a third party, in particular when the sale occurs to a country other than that resulting from the concluded sales contract.
   2.4. Any liability of the Seller related to the conclusion of the contract: sale of raw material, semi-finished product, product, goods, performance of a service, service execution of trials and tests, in particular on material entrusted to the Seller, is excluded in the event that the contract concerns materials or services for which the technical parameters have not been defined by the Seller under the Technical Specifications and/or General Conditions for a given type of material or service.
   2.5. The Seller bears responsibility for the goods having specific features or for the suitability of the delivered goods for the purposes desired by the Buyer solely on the condition that they have provided the Buyer with a written assurance that the goods have specific features or that they are suitable for those purposes.
   2.6. Apart from the aforementioned liability for defects of the goods, the Buyer is not entitled to compensation for any damage caused by the goods (including by a dangerous product) or in

connection with their possession or use, except for mandatory liability resulting directly from absolutely binding legal provisions.

2.7. If a third party brings any claims against the Buyer that may be related to the goods sold to the Buyer by the Seller or to products for the manufacture of which the goods sold to the Buyer by the Seller were used, the Buyer should immediately notify the Seller thereof, enabling them to participate in proceedings related to the claims of that person, under pain of excluding any liability of the Seller related to those claims.

3. Dispute resolution and governing law

3.1. To resolve any disputes that may arise between the parties and that may relate to relations based on sales contracts concluded by the parties or other contracts to which these General Terms and Conditions of Sale would apply, the common Court materially and locally competent for the Seller's registered office will be exclusively competent.

3.2. Polish law applies to these GTC and contracts, excluding the United Nations Convention on Contracts for the International Sale of Goods of April 11, 1980 (CISG). In matters not regulated in these GTC, the relevant provisions of the Civil Code and other absolutely binding legal acts shall apply.

3.3. Regardless of the content of these General Terms and Conditions of Sale, the contract between the parties may be subject to appropriate changes in the event of the introduction of absolutely binding legal acts from which additional obligations of the parties will arise. In particular, the Seller may invoke any changes in regulations and circumstances which may entail a change in operating costs or public law burdens, and consequently a change in the terms of the offer submitted by the Seller or a contract already concluded between the parties but not yet executed.

VII. Other

1. Unless the parties agree otherwise in writing, it will be considered that the Seller's obligation does not include any other benefits apart from issuing to the Buyer the goods constituting the subject of the parties' contract and transferring the ownership of these goods to the Buyer after receiving the sales price from the Buyer (in particular, the Seller's obligation does not include technical support regarding the use of the goods).
2. Subject to situations regulated otherwise in this contract, the following circumstances may constitute, without consequences for the parties, a basis for withdrawal from the contract if they occurred after the conclusion of the contract and significantly hinder its execution: labor conflict and any other circumstance over which a party has no control (e.g. force majeure), such as in particular fire, war, mobilization or unpredictable call-up for military service, other events of similar scope or importance, requisitions, seizures, currency restrictions, equipment or machinery failure, IT systems failure, sabotage, strike, uprisings and riots, shortage of means of transport, general shortage of goods, cancellation of part of production or fixed or current assets, restrictions on propellants, and defects or delays or omissions on the part of carriers, manufacturers or sub-suppliers of goods constituting the subject of sale or other third parties. A party also bears no responsibility for any consequences resulting from the behavior of the other party or third parties, for whose actions this party is not legally responsible. If the contract cannot be executed in a timely manner, each party has the right to withdraw from this contract in the part whose execution has been hindered for the reasons mentioned above.
3. The transaction parties are responsible for ensuring the security of the transmitted data, including ensuring that information related to the transaction is not directed to unauthorized persons or to the wrong address, and in the case of information requiring special protection, for its transmission in the manner and to the extent previously agreed between the parties.

4. The Buyer, when exchanging correspondence electronically with the Seller, is obliged to report all observed or suspected events concerning the Seller's IT environment which, at the time of detection or reporting, bear the hallmarks of a cybersecurity incident. A cybersecurity incident is understood as an event or a series of undesirable or unexpected information security events that create a significant probability of disrupting business processes and threatening information security for the transaction parties.
5. The transaction parties are obliged to mutually share data of persons representing the party and contact persons' data, including personal data of employees and associates necessary for the proper implementation of the transaction, while maintaining the necessary requirements arising from the currently applicable personal data protection laws, including the provisions of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), hereinafter: "GDPR".
6. The Buyer must not, without the Seller's prior written consent, disclose to any third party any document or any information provided to the Buyer by the Seller in connection with the execution of the transaction, for purposes other than those related to the given transaction. The confidentiality obligation does not apply to publicly known information, information disclosed with the prior consent of the Seller, and information the disclosure obligation of which results from applicable legal provisions.
7. The Buyer is obliged not to use transaction information for purposes other than those related to the transaction and to secure such information against unauthorized access, modification, or disclosure.
8. The transaction may be concluded if, on the date of conclusion of the contract, the Buyer and its subsidiaries, dominant entities, and members of its bodies as well as persons acting on its behalf:
   8.1. remain in compliance with the Act of April 13, 2022, on special solutions for counteracting support for aggression against Ukraine and serving the protection of national security, as well as sanctions regulations introduced by the United Nations, the European Union, European Union Member States, the European Economic Area, the United States of America, and Great Britain (hereinafter: "Sanctions Regulations"),
   8.2. are not subject to any sanctions, including economic, trade embargoes, or other restrictive measures imposed pursuant to the Sanctions Regulations, and are not legal or natural persons with whom the Sanctions Regulations prohibit conducting transactions (hereinafter: "Sanctioned Entity"),
   8.3. are not directly or indirectly owned or controlled by legal or natural persons meeting the criteria described in point (b) above,
   8.4. do not reside or do not have their registered office or principal place of business in a country subject to the Sanctions Regulations or are not established under the laws of a country subject to the Sanctions Regulations,
   8.5. are not participating in any proceedings or investigation conducted against them in connection with the violation of any Sanctions Regulations.
9. The Seller is entitled to demand the submission of appropriate declarations by the Buyer within the scope described in point 8 as well as to withdraw from the contract with immediate effect in case of refusal to submit such a declaration or disclosure of the occurrence of circumstances described in point 8.