

GENERAL TERMS AND CONDITIONS OF SALE (GTC) B2B

§ 1. General Provisions

1. These General Terms and Conditions of Sale (hereinafter referred to as "GTC") define the rules for concluding and performing contracts for the sale of goods (in particular plant butters, oils, cocoa products and other raw materials) between AKU GLOBAL Edyta Rutkowska with its registered office in Jawidz 2H, 21-077 Spiczyn, Poland, VAT: PL7122518629 (hereinafter referred to as the "Seller"), and entities making purchases within the scope of their economic/business activity (hereinafter referred to as the "Buyer").
2. The GTC constitute an integral part of all sales contracts and orders. Commercial terms or contract templates of the Buyer shall not bind the Seller unless the Seller has expressly agreed to them in writing under pain of nullity.

§ 2. Conclusion of Contract and Product Specification

1. Announcements, price lists, specifications, and advertisements on the Seller's website or in offers do not constitute an offer within the meaning of the Polish Civil Code, but only an invitation to submit orders.
2. The contract is concluded upon written or electronic (e-mail) confirmation of acceptance of the order by the Seller.
3. The Seller guarantees that the goods meet the parameters specified exclusively in the official Product Specification delivered to the Buyer. Any additional quality requirements of the Buyer require a written form and express acceptance by the Seller before placing the order.

§ 3. Prices and Terms of Payment

1. All prices provided by the Seller are net prices and will be increased by the applicable VAT and transport costs (provided that logistics is on the Seller's side).
2. Payment rules:
 - * The first transaction and subsequent transactions with a new Buyer are carried out exclusively on the basis of 100% advance payment (prepayment) based on a proforma invoice issued. The Seller proceeds with the order execution and release of goods only after the full amount is credited to the bank account.
 - * Payment terms for subsequent orders may be determined with the Buyer individually (e.g., by granting a credit limit and a deferred payment date). Every deviation from the prepayment rule requires express confirmation by the Seller in the order confirmation or on the VAT invoice.

3. The date of payment shall be deemed to be the date on which the funds are credited to the Seller's bank account.

4. In the event of a deferred payment date being granted and a delay occurring, the Seller has the right to suspend the execution of subsequent deliveries or orders of the Buyer until the outstanding balance is fully settled, along with statutory interest for delays in commercial transactions.

§ 4. Delivery Terms and Transfer of Risk (DAP / EXW)

1. Deliveries are carried out on the terms specified in the order confirmation, in accordance with Incoterms® rules:

* In the case of DAP (Delivery at Place) terms: The Seller organizes transport and delivers the goods to the indicated place of destination. The risk of accidental loss, damage, or deterioration of the quality of the goods passes to the Buyer at the moment the goods are placed at disposal for unloading at the destination point (unloading is on the Buyer's side).

* In the case of EXW (Ex Works) terms: The Buyer collects the goods using their own transport from the Seller's warehouse. The risk of accidental loss, damage, or deterioration of the quality of the goods passes to the Buyer at the moment the goods are released from the Seller's warehouse to the first carrier.

2. Delivery dates are for orientation purposes only. A delay in delivery does not entitle the Buyer to compensation or to withdraw from the contract.

3. Weight tolerance: Due to the specificity of bulk and liquid raw materials, the parties allow a quantity-weight tolerance of the delivered goods at the level of +/- 2% in relation to the order. A difference within these limits does not constitute a defect in the goods, and the Buyer shall pay for the actual delivered weight (according to the WZ/CMR document), however, no more than for 102% of the weight specified in the original order.

§ 5. Storage and Transport Conditions

1. The Buyer and the carriers employed by them are strictly obliged to ensure appropriate sanitary, temperature, and humidity conditions required for a given raw material (in accordance with the Product Specification).

2. The Seller bears no responsibility for quality defects of the goods (in particular rancidity of fat, melting, change of consistency, moisture, mold, or microbiological contamination) if they arose as a result of failure to ensure proper cooling/warehouse conditions after the transfer of risk to the Buyer.

§ 6. Complaint Procedure and Exclusion of Statutory Warranty

1. In accordance with Art. 558 § 1 of the Polish Civil Code, the Seller's liability under the statutory warranty (rekojmia) for physical and legal defects of the goods is completely excluded and replaced exclusively by the following complaint procedure.

2. The Buyer is obliged to inspect the goods in terms of quantity and visible defects (e.g., damage to packaging, flooding) immediately at the time of delivery. Any quantitative shortages or external damage must be entered into the transport document (CMR/consignment note) under pain of loss of claims. A complaint in this respect must be reported to the Seller within 2 business days.

3. Complaints regarding hidden defects (including quality, physicochemical, or microbiological defects that cannot be detected upon receipt) must be reported by the Buyer within 7 business days from the day of their detection, but no later than before the expiry of the expiration date and before using the raw material in the production process.

4. A condition for considering a quality complaint is the securing by the Buyer of the intact, complained-of batch of goods and the taking of a representative sample in a manner consistent with food industry standards for the purpose of conducting laboratory tests.

5. Submitting a complaint does not release the Buyer from the obligation to pay the issued invoice on time.

§ 7. Exclusion of Liability for the Final Product and Limitation of Damages

1. The Buyer is absolutely obliged to test the suitability of the purchased raw material for their own production purposes before processing or using it.

2. The Seller is not responsible for damages arising in the final products of the Buyer (e.g., in finished sweets, cosmetics) that were manufactured using the goods delivered by the Seller.

3. The Seller's liability for damages under any title is limited exclusively to actual damage (excluding lost profits, the so-called *lucrum cessans*).

4. The total liability of the Seller towards the Buyer for a single and all events cannot exceed the net value of the order to which the dispute relates.

§ 8. Right of Withdrawal and Returns

1. In B2B relations, the Buyer is not entitled to return the goods without giving a reason or to unilaterally withdraw from a confirmed order.

§ 9. Final Provisions

1. The law applicable to contracts concluded on the basis of these GTC is Polish law. The application of the United Nations Convention on Contracts for the International Sale of Goods (Vienna Convention) is excluded.

2. Any disputes arising from commercial transactions between the parties shall be resolved exclusively by the common court having jurisdiction over the seat of the Seller.