General Terms and Conditions (GTC)

1. Scope of Application

1. These General Terms and Conditions (hereinafter referred to as the "GTC") apply to all offers, contracts, regular and additional deliveries, and services provided by MACO Polska Sp. z o.o. (hereinafter referred to as "MACO").
2. Any deviations from these GTC shall be valid only if expressly agreed between the parties in writing; otherwise, they shall be null and void.
3. The MACO GTC constitute an essential and integral part of all contracts and transactions concluded by MACO with domestic or foreign Customers who are entrepreneurs. These GTC shall also apply to future transactions within the scope of ongoing business relations once the Customer has been informed of their applicability. Purchase terms and conditions specified by Customers shall not apply to contracts with MACO, even if MACO has not expressly objected to them.

2. Offers and Conclusion of Contract

1. Unless expressly agreed otherwise, MACO's offers are non-binding and shall not constitute a basis for concluding a contract by means of the Customer's acceptance of the offer. The data indicated in MACO's offer remain valid for no longer than 30 days after submission of the offer. Price lists shall in no case constitute an offer.
2. Quantities, dimensions, weights, and other data contained in the offer are provided with the highest diligence. However, MACO reserves the right to make minor changes or modifications appropriate to the Customer's requirements concerning technical details. This also applies if the Customer has approved designs, plans, drawings, data sheets, or service descriptions, but technical modifications are necessary or practical due to technical development or safety considerations.
3. The Customer's order constitutes an offer to conclude a contract with MACO and shall be deemed accepted only if a contract has already been concluded with MACO, if MACO has countersigned the order, or if MACO has issued a written order confirmation.
4. After confirmation of the order by MACO, the Customer shall not be entitled to unilaterally modify the order.
5. If the Customer's order contains the Customer's own terms of purchase or references thereto, MACO's confirmation of the order shall not constitute acceptance of those terms. The present GTC shall apply exclusively. Such terms or references thereto shall not be binding upon MACO.
6. If the Customer does not make any purchases from MACO for three consecutive months from the date of the last purchase, all individual arrangements made with that Customer shall lapse, and these GTC together with MACO's general price list shall apply.

3. Prices and Settlement

1. Offer and transaction prices are quoted in EURO, exclusive of VAT.
2. For settlement purposes, the actual quantities, dimensions, weights, and other data of the delivery or service shall apply.

3. The product price does not include transport costs to the Customer or to the location indicated by the Customer.
4. MACO expressly reserves the right to invoice partial deliveries.
5. MACO regularly reviews its price lists and reserves the right to periodically adjust prices in line with market conditions.
6. If the Customer has received an individual price list, any changes thereto may be made with a one-month notice period.

4. Terms of Payment

1. Invoices issued by MACO are payable within the deadlines indicated therein.
2. The Customer shall not be entitled to set off any receivables against its obligations to MACO without MACO's prior written consent.
3. If the Customer delays payment of an invoice or part thereof, MACO shall be entitled to suspend the execution of current deliveries and to immediately settle all services already rendered by issuing an invoice for them. MACO shall also be entitled to demand advance payment for deliveries still pending or to request another form of payment security (e.g. bank guarantee). If the Customer nevertheless fails to fulfil its payment obligation or does so belatedly, MACO shall be entitled to withdraw from the contract without setting an additional payment deadline.
4. Regardless of MACO's right to withdraw from the contract and other rights referred to in item 3 above, in case of payment delay, the Customer shall pay MACO statutory interest for late payment in commercial transactions for each day of delay. In addition, in the event of payment default, the Customer shall be liable to MACO for all costs incurred in pursuing claims.
5. Notwithstanding the rights referred to above, MACO shall be entitled to withdraw from the contract at any time without incurring any consequential costs, or to temporarily suspend deliveries if:
   a) the Customer fails to comply with the agreed payment terms, or
   b) MACO becomes aware of a significant deterioration in the Customer's financial condition or of the Customer's insolvency.

5. Delivery Terms and Delays in Delivery

1. Deliveries are made in accordance with *Incoterms 2020*.
2. Delivery of goods is organized by MACO at the Customer's expense.
3. Delivery costs are invoiced separately to the Customer by MACO in accordance with the logistics service price list available from MACO's Customer Service Department.
4. Delivery dates are not binding unless expressly agreed as such between the parties. MACO may make partial deliveries.
5. The Customer is obliged to accept deliveries or services performed even after the agreed delivery date. Only if MACO exceeds the delivery period by more than four weeks shall the Customer have the right to withdraw from the contract in writing, after first granting MACO an additional four-week period to perform the delivery of that part of the order for which MACO is in default.

6. MACO shall not be liable for any damages resulting from delayed delivery. Under no circumstances shall MACO be liable for lost profits or indirect losses, including but not limited to production interruptions, compensation for production downtime, or other costs directly or indirectly related thereto.
7. Furthermore, MACO shall be released from its delivery obligation if the delay results from circumstances beyond its control. In such cases, MACO shall not be liable for any consequences of delay during the period of such event.
8. An event beyond MACO's control shall, in particular, be deemed to exist when it was not caused by MACO and lies outside MACO's sphere of influence. Such events include, but are not limited to, force majeure (e.g. floods, breakdowns, transport disruptions, etc.) and technical causes, as well as any delay caused by a subcontractor or other party engaged by MACO to perform a service. MACO shall promptly notify the Customer in writing of the occurrence of such an event. If a cause of delay lasts longer than eight weeks, both MACO and the Customer shall have the right to reduce the delivery by the portion affected by the delay or to withdraw from that part of the contract.
9. Where MACO is at fault, MACO shall be liable for damages only in cases of gross negligence or intentional misconduct. The burden of proof of such fault shall rest with the Customer. In any case, MACO shall not be liable for lost profits or indirect losses.

6. Minimum Quantities and Order Value, Packaging Units, Small Orders and Direct Deliveries

1. The minimum deliverable quantity is one packaging unit. For orders below one packaging unit, an additional handling charge shall apply, as indicated in the order confirmation, the contract, or the price list. This does not apply to items specifically marked in the price list.
2. For small orders, a small-order surcharge shall apply, and for express orders shipped within 24 hours, an additional express-handling fee shall be charged per order. All additional charges are specified in the order confirmation, contract, or price list.
3. For direct deliveries to an end customer, a surcharge of 10% of the order value shall apply, but not less than €100.00.

7. Packaging

1. In accordance with Polish law, MACO Polska Sp. z o.o. is registered in the Waste Database (BDO) under registration number 000075923. With respect to the recovery and recycling of packaging waste and the conduct of public educational campaigns, an agreement has been concluded with Biosystem S.A., agreement no. 4351/12/2016.
2. The cost of transport and protective packaging shall be invoiced separately and paid by the Customer. Invoices for packaging are issued collectively once per month, payable within 45 days.
3. Goods are delivered in single-use packaging.

8. Retention of Title

1. Delivered goods remain the property of MACO until full payment has been received ("retention of title").
2. Any pledge of goods delivered by MACO under retention of title or any transfer of ownership for security purposes in favor of third parties requires MACO's prior written consent;

otherwise, it shall be null and void. The Customer must immediately notify MACO of any attachment or seizure of such goods by third parties.

3. Further resale of goods subject to MACO's retention of title may take place only with retention of that same title. Upon MACO's request, the Customer shall provide MACO with all documents relating to any subsequent resale.
4. The retention of title does not apply to Customers whose principal business purpose is the resale of MACO products.
5. Account reconciliation shall not affect the retention of title.
6. The Customer is obliged to properly store the goods owned by MACO and to adequately protect them against all risks that may occur in the ordinary course of business. In the event of payment delay, MACO shall be entitled to demand the return of the goods at the Customer's cost and risk.
7. When MACO enforces its retention of title, the goods must be returned upon MACO's request within five business days. MACO shall inspect the returned goods and issue an appropriate note considering the product's condition, storage period, wear, and other relevant factors. MACO may demand reasonable compensation for use or damage to the goods, with a minimum of 30% of the original invoice value in each case of return. The outstanding amount shall be paid by the Customer without delay.

9. Warranty

1. The enterprises belonging to the MACO Group are certified under ISO 9001. Descriptions of specific product groups are available in printed catalogues, brochures, and the corresponding online technical catalogues, as well as in the download section of the website www.maco.eu. Access to the online technical catalogue requires registration. When downloading product descriptions, the Customer must ensure that the version corresponds to the ordered product. It should be noted that specifications concerning product properties—particularly quantities, dimensions, weights, and other data—do not constitute properties of the goods within the meaning of the Civil Code. Accordingly, minor technical changes and deviations from designs, plans, drawings, etc. shall be deemed accepted.
2. The warranty period is 24 months from the date of delivery of the goods.
3. The Customer is obliged to inspect the delivered goods—following standard business practice—immediately upon receipt. The Customer must submit a complaint and report any obvious defects in writing within ten business days of delivery; otherwise, the Customer forfeits all related claims. Hidden defects must be reported in writing within ten business days of discovery; otherwise, the Customer forfeits all related claims. The Customer bears the burden of proof for the existence of defects. Complaints must be sufficiently substantiated and accompanied by the defective parts, which the Customer must deliver to and collect from MACO at its own cost and risk. The place of performance for warranty claims is MACO's facility in Gliwice.
4. MACO shall process warranty claims within 14 days of receipt of the complaint. Commencement of the procedure shall in no case be deemed acknowledgment of the claim. After examination of the complained-of goods, MACO shall inform the Customer whether the claim is accepted or rejected.

5. In the event of defects, the warranty is limited to repair, replacement, or completion of the defective part. The Customer has no right to price reduction.
6. In the case of an unjustified complaint, the Customer shall reimburse MACO the costs incurred in the inspection in an appropriate amount.
7. Where third parties assert warranty claims, the Customer is obliged to cooperate with MACO in the warranty process.
8. The warranty is excluded in all cases where:
    1. external influences on the product are evident, e.g. use of inappropriate materials or cleaning agents, or use/storage in a corrosive environment;
    2. the Customer fails to comply fully with the handling or installation instructions, or misuses or improperly stores the product;
    3. the Customer cannot prove that maintenance has been carried out in accordance with the maintenance manual and MACO's relevant guidelines;
    4. the Customer fails to submit a defect claim within the specified time;
    5. the product has been modified by the Customer or a third party;
    6. the Customer has undertaken its own repairs;
    7. the defect results from normal wear and tear;
    8. the Customer uses or applies MACO products contrary to their defined or recommended purpose (e.g. regarding size, weight, surface, etc.);
    9. during processing (e.g. installation or replacement) of a MACO product, not only MACO fittings, structural elements, individual components, or comparable MACO products are used, but also MACO products combined with fittings or structural elements (including accessories) of other manufacturers.
9. Statutory warranty for defects is excluded.

10. Liability and Damages

1. MACO shall be liable only for damages caused intentionally or through gross negligence.
2. MACO shall not be liable for indirect losses, lost profits, or consequential damages resulting from a defect, delayed delivery, or other breach of obligation.
3. The total liability of MACO, regardless of its legal basis, shall in any case be limited to the net value of the defective or undelivered goods.
4. The Customer shall indemnify and hold MACO harmless against any third-party claims exceeding the aforementioned limitation.
5. Any claims for damages against MACO must be submitted in writing within six months from the date on which the Customer became aware or could have become aware of the circumstances giving rise to such claim; otherwise, the claim shall expire.
6. The provisions of this section shall also apply to tort liability.

11. Returns of Goods

1. Returns of goods shall be accepted only upon MACO's prior written consent and in accordance with the applicable MACO return procedure.
2. Goods returned without MACO's written consent shall not be accepted and shall be sent back to the Customer at the Customer's cost and risk.

3. Only goods that are undamaged, clean, and in their original, unopened packaging may be accepted for return.
4. Returned goods must be accompanied by a copy of the relevant sales document (invoice or delivery note).
5. Goods specially ordered, custom-made, or cut to the Customer's specifications shall not be subject to return.
6. The value of accepted returned goods shall be reduced by a handling fee of not less than 30 % of the net invoice value.
7. MACO shall issue a corrective invoice (*credit note*) only after quantitative and qualitative inspection of the returned goods.

12. Customer's Withdrawal from the Contract and Delay in Collection

1. Withdrawal from the contract by the Customer shall be valid only if MACO has given prior written consent thereto.
2. If the Customer withdraws from the contract without MACO's consent or refuses to accept delivery, MACO shall be entitled to claim liquidated damages in the amount of 30 % of the gross order value.
3. In the event of delay in collection of the goods by the Customer exceeding seven days from the agreed delivery date, MACO shall be entitled to store the goods at the Customer's cost and risk, and to invoice the Customer for the storage costs.
4. After 30 days of storage, MACO shall have the right to withdraw from the contract and sell the goods to another Customer, retaining the contractual penalty referred to in paragraph 2 above.

13. Final Provisions

1. Any arrangements or agreements differing from these GTC shall be valid only if made in writing; this requirement shall also apply to any waiver of the written-form requirement.
2. Should any provision of these GTC prove invalid or unenforceable, this shall not affect the validity of the remaining provisions. In such a case, the invalid provision shall be replaced by another provision that most closely reflects the economic purpose of the original one.
3. The place of performance of MACO's obligations shall be MACO's registered office in Gliwice, Poland.
4. The competent court for resolving any disputes arising from the contractual relationship shall be the court having jurisdiction over MACO's registered office.
5. All legal relations between MACO and the Customer shall be governed exclusively by the laws of the Republic of Poland, excluding the conflict-of-law rules and the United Nations Convention on Contracts for the International Sale of Goods (CISG).
6. The Polish language version of these GTC shall prevail in the event of any discrepancies or disputes arising from translation.
7. These GTC enter into force on **1 March 2023** and apply to all contracts concluded from that date onward.