

GENERAL TERMS AND CONDITIONS OF PURCHASE of Soybeans by Viterra Polska Sp. z o.o. of 17.06.2024

The following General Terms and Conditions apply to the soybeans purchase contracts, hereinafter referred to as the Goods, concluded between Viterra Polska Spółka z ograniczoną odpowiedzialnością, with its registered office in Gdańsk, entered into the Register of Companies of the National Court Register under number KRS 0000047875, kept by the Gdańsk-Północ District Court in Gdańsk, VII Commercial Division of the National Court Register, hereinafter referred to as Viterra or the Buyer and the Sellers, provided in the purchase contracts and not being the consumers within the meaning of the article 22¹ of the Civil Code, hereinafter referred to as the Sellers.

I. General provisions.

1. A purchase contract may have some provisions that will differ from these General Terms. In case of any discrepancy between the purchase contract and the General Terms and Conditions the provisions of the purchase contract shall prevail and the remaining provisions of General Terms shall apply. The application of General terms and conditions of the Seller to the contract is excluded.
2. Whenever the terms such as DAP and FCA are used in the purchase contract, they have the same meaning as the rules determining split of costs and risks between the Seller and the Buyer as per INCOTERMS 2020.
3. Whenever these General Terms and Conditions mention:
 - a) a Party, it means the Buyer or the Seller;
 - b) Parties, it means the Buyer and the Seller;
 - c) the Seller's or the Buyer's silo, it means the place to which the soybeans are to be delivered or the place from which the soybeans are to be discharged regardless whether such place is owned (or being possessed basis other legal title) by the Seller or by the Buyer accordingly;
 - d) a parcel (or delivery) of the Goods means the Goods in the quantity of ca 25 metric tons if loaded on one truck. In case the Goods are loaded on the train, the parcel (or delivery) shall mean one wagon (rail car).

II. Quantity and price of the Goods.

1. The quantity of the Goods shall be defined in metric tons with a tolerance of +/- X %. The contract shall specify which Party is entitled to exercise the quantity option. If the contract does not specify which party has the right to exercise the quantity option, this right is vested in the Buyer. In case quantity option is the right of the Seller, it means that the Seller is entitled to decide what final quantity will be delivered to the Buyer within the allowed +/- X % limits. In case such right is given to the Buyer then the Buyer decides which final volume is accepted by himself within the allowed +/-X% limits. In case of delivery or collection of goods in quantities greater than those indicated in the +/- X% limits, Viterra Polska is entitled, at its own discretion, to:
 - a) acquire the ownership rights to all or part of the goods delivered in quantities exceeding the limits set by the limits of +/- X% of the weight marked in metric tons upon payment of the daily price, or
 - b) request that the Seller to collect (at the Seller's sole expense and risk) all or part of the goods delivered in quantities exceeding the limits set by a tolerance of +/- X% of the weight marked in metric tons.The price of the day referred to in point a) above is determined and notified to the Seller by Viterra Polska. Before discharging the goods, the Seller is obliged to become acquainted with the price applicable on the day of discharge the goods, and if necessary, the Seller is obliged to ask Viterra Polska to provide him with the price of the day before discharge the goods.
2. The right to use quantity option does not require written confirmation to other Party.

3. Unless the Parties have agreed otherwise in the contract, the price is unchanged until the end of the contract and is sufficient, complete and includes all the elements needed to perform the entire contract, includes all the Seller's costs, expenses, overheads, as well as profit for the performance of the contract, including in particular costs related to packaging, loading, discharge, reloading, transport, and insurance of the Goods during transport.
4. Unless otherwise agreed in the sales contract, the final settlement of the quantity of the Goods will be based on the weight determined at the time of discharge the Goods from the truck at the Buyer's silo, which is the net weight stated in the release document at the Buyer's silo.

III. Time, place and technique of the Goods delivery. Delivery advises.

1. The Goods are to be delivered in the place defined in purchase contract and within the time defined as *the delivery period*.
2. If the total quantity of the Goods under the purchase contract exceeds volume of one delivery 25 mt, the Goods will be released in parcels.
3. The schedule of deliveries specifying number of days and number of parcels to be delivered during the delivery period will be provided by the Buyer. The delivery schedule may be provided for entire or part of the contractual volume (partial schedule).
4. If the Goods are to be delivered to the Buyer's silo, the Seller is obliged to advise the Buyer about the intention to deliver the Goods by e-mail or by fax sent not later than 24 hours before the planned delivery date. Such delivery advise shall specify the date of Goods delivery, the driver's name, driver's phone number, eventually the driver's ID number, the truck registration numbers or (in case delivery is being made by train) wagons numbers (Delivery Advise) and the region of Goods origination. The Seller is not allowed to advise delivery of Goods in excess of the volume provided for particular day in the delivery schedule without prior written acceptance (fax or e-mail) of the Buyer. Each silo release document (WZ) issued by the Seller shall have the contract number, names of the Seller and the Buyer.
5. If, as per the purchase contract the Goods are to be delivered to the Buyer in the Seller's silo, the Seller is obliged to advise the Buyer about the intention to deliver the Goods by e-mail or fax sent not later than 24 hours before the planned delivery date. After receipt of the Seller's advice, the Buyer is obliged to confirm collection of Goods by e-mail sent not later than 12 hours before the planned collection date. The Buyer shall provide the driver's name, the driver's phone number, eventually driver's ID number, truck registration numbers or (in case delivery is being made by train) wagons numbers (Collection Advise) and the region of Goods origination. The Buyer is not allowed to advise collection of Goods in excess of the volume provided for particular day in the delivery schedule without prior written acceptance (fax or e-mail) of the Seller.
6. If the Seller delivers the Goods to the Buyer's silo in the volume exceeding the limits provided for particular day in the Delivery Advise then the Buyer is not responsible for collection of the Goods later than provided in the delivery schedule.
7. If the Buyer collects the Goods in the Seller's silo in the volume lower than provided for particular day in the Collection Advise then the Seller is responsible to release the non-delivered balance. In such situation the Buyer is not responsible for eventual delay in Goods collection.



A handwritten signature in blue ink, appearing to be a stylized 'A' or similar character.

IV. Responsibility for quality defects of the Goods.

1. The quality of the Goods is determined by the parameters specified in the purchase contract (quality specification) and in Annex no. 1 to these General Terms.
2. Each parcel of the Goods (delivery) must meet the quality requirements defined in the purchase contract and in Annex no. 1 to these General Terms.
3. If the quality of the Goods (determined basis analyses conducted as per item VI below or as per the purchase contract) does not meet the quality requirements provided in the Annex no. 1 or in the purchase contract, the Buyer has the right to:
 - a) to reject the non-contractual parcel and request immediate replacement of the Goods delivered with the contractual ones; or
 - b) to accept the non-contractual parcel and request decrease of sale price as per deduction rules provided in Annex no 1 or to terminate the contract.
4. The Buyer may exercise the rights referred to in section 3 within one year from the date of discovery of the defect. If the Buyer exercises the right referred to in item 3a), the Seller will deliver Goods that meet the quality requirements specified in the purchase agreement immediately, but no later than 14 days from the Buyer's request. The Buyer may not exercise the right to withdraw from the contract referred to in item 3b), if the defect is minor.
5. If the Buyer accepts non contractual parcel of the Goods the Seller is obliged to issue within 7 days the sale invoice or the correction invoice where sale price is decreased as per information received from the Buyer. If the Seller does not issue the invoice or a correction invoice as per the Buyer's information provided (see the preceding sentence), the Buyer will be obliged to pay only the indisputable part of the invoice. In such a case the Seller is not entitled to claim any penalty interest for the amounts unpaid by the Buyer.

V. Quality of the Goods. Claims handling procedure.

1. Unless the purchase contract specifies otherwise, the final quality of each single delivery of the Goods, which will be binding upon both Parties, shall be the quality determined on the basis of the analyze of a sample collected from transport means prior goods are discharged to the Buyer's silo.
2. The Buyer is obliged to analyze the sample collected as provided for under item 1 above (First Analysis). If the First Analysis' results show that any of the quality parameters of the Goods is not meeting the contractual requirements or the requirements of these General Terms and Conditions of the Purchase of Soybeans (quality claim), the Buyer is obliged to secure the sample and to store it for the period of 3 (three) months.
3. If the Seller questions results of the First Analysis, the following claim handling procedure must be followed:
 - a) The Seller shall, within 5 working days from receipt of First Analysis results, lodge a claim to the Buyer by fax, electronic mail to the email address: gdansk.reklamacje@viterra.com, or by courier post. The claim shall consist of all of the following elements: A) indication which quality parameters of the First Analysis are being questioned; B) appointment of an independent inspection company selected from the following ones: SGS, POLCARGO, Hamilton; C) full description of delivery: registration number of the truck/wagon number, delivery date and delivery place (silo).
 - b) Upon timely receipt of the claim meeting all requirements listed under 3 a) above the Buyer will request the independent inspection company (appointed by the Seller) to make analyze of the sample collected from the questioned delivery. Only parameters questioned by the Seller will be analyzed (an appeal analysis by independent inspection company – the Second Analysis). The Seller covers the costs of the Second Analysis. Final quality will be determined basis average results of First and Second Analysis.

- c) If the results found during First Analysis differ significantly from results found during Second Analysis, each Party is entitled to order the Third Analysis in one of the laboratories specified in item 3a) above. The Third Analysis cannot be performed by any of the inspection agencies who performed either First or Second Analysis. The cost of the Third Analysis shall be shared equally by the Parties. Final and binding quality will be the average quality of the two analyses which results are closest to each other.
- d) The analysis shall be conducted in accordance with the Standards of the FOSFA Mandatory Contractual Analysis Method for Full Analysis Members Oils, Fats, Technical Tallows and Greases (the edition prevailing at the date of the conclusion of the soybeans purchase contract). Unless the Parties agree otherwise, the quality will be settled for each delivery separately.
4. If the Seller's claim does not satisfy any of the requirements specified in item 3a) above, then the binding quality results are those disclosed in the Buyer's silo receipt document.

VI. Non-performance or improper performance of the contract.

1. If the Seller does not deliver entire or part of the contractual volume of the Goods during contractual delivery period then in such a case expiry of the contractual delivery period does not result in the expiry of the contract.
2. If the Seller delivers the Goods with delay i.e. after the contractual delivery period, the Buyer is authorized to charge the Seller with a contractual penalty of PLN 6 per day and per each ton delivered with delay.
3. Regardless of the legal right to terminate the contract, if the Seller does not deliver entire or part of the contractual volume of the Goods during contractual delivery period the Buyer is authorized to claim replacement value of the non-executed contract or part of it without prior judicial authorization. Alternatively the Buyer is authorized to terminate the contract with immediate effect (i.e. without giving the Seller additional time period for contract execution). If the Seller's default concerns part of the contract, the Buyer can claim replacement value of the non-executed part of the contract. Same with immediate contract termination right – it is limited to the non-executed part of the contract. The executed part of the contract remains valid and binding. The buyer will be entitled to exercise the right to terminate the contract within 6 months from the day following the last day of delivery specified in the contract.
4. If the Buyer terminates the contract with immediate effect due to the default of the Seller and lack of delivery of part or entire quantity of the Goods, the Seller will pay a contractual penalty in the amount of 20% of the value of the Goods which have not been delivered.
5. If the damage caused by the Seller's default exceeds the value of contractual penalty, the Buyer is entitled to claim all additional amounts of costs and losses above the level of contractual penalty. The Buyer's exercise of the right to terminate the contract does not in any way affect the content or scope of the Buyer's rights arising from the provisions regarding quality guarantee and warranty, Goods replacement value, as well as contractual penalties, so the Buyer has the right to claim payment of reserved contractual penalties at its own discretion, including a total contractual penalty for withdrawal from the contract or its part and for the delay occurring until the date of termination.
6. The Buyer is entitled to deduct any of his receivables claimed from the Seller (including but not limited to contractual penalties, losses, damages, Goods replacement value etc) from his liabilities towards the Seller. The Buyer may deduct his receivable even if they are not due yet.
7. In case the Buyer claims the replacement value of the Goods not executed by the Seller, the replacement value (without VAT) shall be determined basis prices quoted by brokers at



Buyers request. The Buyer is entitled to claim replacement value basis the prices at which the Buyer was buying similar goods in the week preceding and following the week during which contractual delivery period expired.

VII. Suspension of the performance of the contract.

1. The Buyer can stop any payments to the Seller in case the Seller is in delay with delivering the Goods as per the time schedule. The Buyer has the right to stop any payments to the Seller also in case the Buyer has justified doubts whether the Seller will execute the contract partially or entirely during the contractual delivery period. The Buyer can stop payments due under any other contracts regardless how they are being performed by the Seller.
2. In case the Buyer stops payments basis provisions of item 1 above the Seller is not entitled to claim any penalty interest.

VIII. Agricultural producer

1. The Seller is obliged to submit to the Buyer a declaration about whether he has the status of an agricultural producer within the meaning of Art. 3 section 1 of the Act of May 9, 2023 on the agricultural protection fund, in relation to the Goods sold to the Buyer.
2. The Seller is obliged to immediately inform the Buyer about a change in his status referred to in section 1 above, in writing under pain of nullity. The declaration form of change of status referred to in the previous sentence is available on the website: viterrapolska.pl in the section "Downloads for Viterra Polska Sp. z o. o. ".
3. If the Seller, despite submitting a declaration about having the status of an agricultural producer, sells Goods to the Buyer of which he is not an agricultural producer, he is obliged to include in the VAT invoice issued by him a confirmation that he is not an agricultural producer of the specific Goods included in this VAT invoice.
4. In the event of non-performance or improper performance by the Seller of the obligations referred to in section 1-3 above, the Buyer will be entitled to demand compensation from the Seller for any possible negative consequences that the Buyer will suffer as a result of making or failing to make a payment to the agricultural protection fund. In the above case, the Seller will also refund to the Buyer the equivalent of sanctions, interest, penalties, costs of administrative and court proceedings and other charges additionally incurred by the Buyer or imposed on him by the competent authorities.

This refund will be made on the basis of an accounting note within 30 days of its delivery to the Seller.

5. Violation by the Seller of section 1 or 2 or 3 or 4 will constitute improper performance of the contract by the Seller. In such a case, the Buyer will be entitled to terminate the contract. The Buyer will be entitled to terminate the contract within 6 months from the date of receiving information about the fulfillment of the grounds for termination.
6. If the Buyer terminates the contract pursuant to section 5 above, the Seller will pay the Buyer a contractual penalty of 20% of the net value of the Goods. The provisions of point VI section 5 shall apply accordingly.

IX. Additional provisions.

1. The Buyer, in particular is not responsible for partial or entire non-performance of the purchase contract caused by circumstances/factors beyond the Buyer's control including but not limited to: Force Majeure, strikes, natural disasters, acts of state authorities, congestions at ports (if the deliveries are made to ports), any breaks in production in the Buyer's plants.
2. Any rights under the contracts concluded basis these General Terms (including but not limited to: payments, cargo deliveries etc.) cannot be transferred (assigned) onto any third party without prior written consent of Viterra Polska Sp. z o.o.
3. The Buyer and the Seller confirm and warrant to each other that both of them will be respecting all applicable laws and regulations and in particular tax law, economic law, anti-money laundering regulations, anti-corruption regulations, sanctions imposed either on country or on the entity.
4. The contract is subject to Polish law and will be interpreted in accordance with it.
5. Any disputes arising under the contract will be resolved by the court having jurisdiction over the Buyer's registered office.
6. The Seller declares that it is aware of the content of the Buyer's Compliance Clause ("Corporate Governance") and undertakes to comply with the provisions contained in this clause. The clause is available on the website: viterrapolska.pl.
7. Fulfilling the obligation arising from Art. 4c of the Act of March 8, 2013 (Journal of Laws of 2013, item 403, as amended) the Buyer declares that it has the status of a large entrepreneur.

These Conditions have been prepared in Polish and English version. In case of any discrepancies between the two versions Polish version shall prevail.

Viterra Polska sp. z o. o.


Agnieszka Szechniuk

Viterra Polska sp. z o. o.


Grzegorz Sobczyński

Annex no. 1 of 17.06.2024
to the GENERAL TERMS AND CONDITIONS OF PURCHASE of Soybeans by Viterra Polska Sp. z o.o. of 17.06.2024

This Annex applies to the deliveries made to plants and silos of Viterra.

The delivered Goods must be mature, sound, merchantable as well as they must have natural smell (odour). Unless the Contract specifies otherwise, the supplied Soybeans must satisfy the quality defined by Annex 1 to the General Terms and Conditions:

	Base	Min	Max
Moisture (%)	12,50		12,50
Oil tel quell (%)	18,50	18,50	
Protein tel quell (%)		34,00	
Impurities Iso 658:2004 (%)	2,00		4,00
including Galium (%)			2,00
Broken kernels (%)			5,00
Benzo(a)pyrene content in oik (µg/kg (ppb))			2,00
Total of benzo(a)pyrene, benz(a)anthracene, Benzo(b)fluoranthene and chrysene (µg/kg (ppb))			10,00

Aflatoxins negative as per EU regulations

Heavy metals as per EU regulations

Soybeans to be free from genetically modified organisms, each truck or railcar will be checked by quick strip test for GMO detection.

Free from pesticide residues

If the delivered Goods do not satisfy the quality requirements defined by the Contract or this Annex no. 1, the Buyer is entitled to refuse to accept a particular delivery of the Goods and to demand immediate replacement of the defective delivery by the contractual one. Alternatively the Buyer may accept the Goods and use the following deductions from the contractual price. Any allowances and/or deductions, if applicable, will be calculated on the basis of the price defined by the Purchase Contract:

A Quality Group without allowances for better quality

Moisture				
to	12,5%			without deductions
from	12,6%	to	13,0%	deduction 0,1%:0,2%
from	13,1%	to	15,0%	deduction 0,1%:0,3%
from	15,1%	to	16,0%	deduction 0,1%:0,4%
Impurities in accordance ISO 658				
to	2,0%			without deductions
from	2,1%	to	4,0%	deduction 0,1%:0,1%
from	4,1%	to	6,0%	deduction 0,1%:0,2%
Protein				
to	34,0%	and above		without deductions
from	33,9%	to	30,0%	deduction 0,1%: 0,1%
from	29,9%	to	28,0%	deduction 0,1%: 0,2%
from	27,9%	to	26,0%	deduction 0,1%: 0,3%
Smell (Odour)				
Slightly fermented				deduction 40 pln per MT
Slightly burnt				deduction 40 pln per MT

Unless the Contract specifies otherwise, the cost of the First Analysis of the quality parameters defined in A group are covered by the Buyer. If the amount incurred by Viterra Polska exceeds the above-mentioned the amount of deductions Viterra Polska will be entitled to demand compensation exceeding the amount of the reserved deductions.

The Buyer will refuse to accept the Goods especially if the presence of any of the following is detected:

- foreign smell (odour) (chemical, burnt, musty, mouldy)
- mouldy seeds above 0.4%
- decayed seeds above 0.4%,
- burnt seeds above 1.0%
- split soyabeans above 5.0%
- sprouted seeds above 5.0%
- alive or dead insects
- GMO contamination
- ambrosia seeds



Additionally the Buyer has the right to reject the Goods in which the impurities/foreign admixtures found will not come from natural soybeans production environment especially sand, metals or other foreign contaminants regardless the level (percentage) of their presence.

In case above mentioned impurities will not be detectable before discharge of a truck or railcar and only will be visible during unloading process or later the Buyer will proceed as follow:

- a) will notify the Seller immediately about quality issues and impurities
- b) will present documentation proving quality issues (if available)
- c) will accept such non-contractual parcel with 50% discount which will be calculated on the basis of the purchase price defined in the Purchase Contract (for non-contractual parcel)

In the event of discrepancies between the content of this document and the content of the contract, the content of the contract shall prevail.

Viterra Polska sp. z o. o.


Agnieszka Szechniuk

Viterra Polska sp. z o. o.


Grzegorz Sobczyński

