

TERMS AND CONDITIONS OF ISSUING AND SENDING INVOICES IN ELECTRONIC FORM

§ 1

General provisions

1. These terms and conditions specify the rules for issuing and receiving electronic invoices by Zakłady Magnezytowe "ROPCZYCE" S.A. ("**ZMR S.A.**") with its registered office in Ropczyce, ul. Przemysłowa 1, 39-100 Ropczyce to contractors of ZMR S.A.
2. The legal basis for issuing and sending invoices in electronic form shall be the Act of 11 March 2004 on the Goods and Services Tax ("**The VAT Act**") Journal Of Laws of 2017, item 1221

as amended).

§ 2

Definitions

Whenever the terms indicated below are used in the Terms and Conditions of Issuing and Sending Invoices in Electronic Form, they should be interpreted as follows:

1. **Terms and Conditions** – these Terms and Conditions of Issuing and Sending Invoices in Electronic Form.
2. **E-invoice** - an invoice in electronic form that meets requirements referred to in art. 106m of the VAT Act. This term shall include an invoice, a correcting invoice, a duplicate invoice and a correction note.
3. **Supplier** – an entity issuing an e-invoice.
4. **Recipient** – an entity receiving an e-invoice.
5. **Declaration** – consent granted to ZMR S.A. by the contractor for the use (issuing and sending) of invoices in electronic form according to the template specified in Appendix No. 1a (regarding sale transaction carried out by ZMR S.A.) or Appendix No. 1b hereto (regarding purchase transaction carried out by ZMR S.A.)
6. **Authenticity of origin of the invoice** – certainty about the identity of the delivery of a goods or service provider or an invoice issuer.
7. **Content integrity** – certainty that the data which should be contained in the invoice have not been changed.

§ 3

Obligations of the Supplier and Recipient

1. The Supplier shall be obliged to exercise due diligence and take all necessary actions to ensure that e-invoices sent in the manner and in format specified herein are characterized by authenticity of origin and integrity of content, in accordance with the requirements set out in art. 106m of the VAT Act.
2. The Supplier and the Recipient shall be obliged to store e-invoices properly sent or received pursuant to Art. 112a of The VAT Act, i.e. first of all in a manner ensuring authenticity of origin, integrity of content and legibility of invoices, as well as their easy retrieval.

§ 4

Sending and receiving invoices in electronic form

1. E-invoices shall be sent in electronic form, in PDF file format by email and shall require prior consent expressed in the form of a Declaration constituting Appendices 1a and 1b hereto.
2. The Declaration may be sent to the other party in written or electronic form

to the following address: porozumienie@ropczyce.com.pl.

3. The Supplier shall be obliged to send an e-invoices only from the email address indicated in point 4 and 5 respectively, to the recipient's email address indicated in points 4 and 5 below, respectively.
4. Should ZMR S.A. be a Supplier, e-invoices shall be sent from the email address: zmr@ropczyce.com.pl to the Recipient's address indicated in the Declaration constituting Appendix No. 1a hereto.
5. Should ZMR S.A. be a Receiver, e-invoices shall be sent from the email address indicated in the Declaration constituting Appendix No. 1b hereto to the email address: faktura@ropczyce.com.pl.
6. Sending e-invoices in electronic form shall exclude the possibility of sending them in paper form, subject to § 7.
7. A date of receipt of an e-mail message with an invoice attached and a date of receipt of the e-invoice by the Recipient thereto shall be a date of delivery of an e-invoice at the Supplier's mailbox (server). Recipients.
8. Unless the Supplier and the Recipient decide otherwise, the email should contain one complete e-invoice constituting one attachment in PDF format. Attachments that are related to the e-invoice concerned (e.g. waybills, confirmation of goods release, protocol confirming performance of the service, etc.) may be attached to the email in form of attachments separate from the e-invoice.
9. Should one e-invoice be sent in several separate e-mails in the form of PDF attachments or in one e-mail, but divided into several PDF attachments, such files shall not be considered as an invoice for the purposes of VAT settlement. Thus, the e-invoice shall be deemed

not received by the Recipient.

10. Unless the Supplier and the Recipient decide otherwise, only a number of the e-invoice sent should be entered in the email title.

§ 5

Additional provisions

1. The recipient shall be obliged to provide confirmation of received correcting invoices. Such a confirmation should be provided without undue delay, no later than

within 2 business days from actual receipt of the correcting invoice, sent to the addresses referred to in § 4, points 3 or 4, respectively. The email that the Recipient shall be obliged to send to the Supplier to the address referred to in § 4 point 3 or point 4 respectively, should contain a date of receipt of the correcting invoice, which in principle should correspond to the date of receipt of the correcting invoice at the recipient's email address.

2. In case of failure to confirm receipt of the correcting invoice in the manner provided for in point 2, the invoice shall be deemed undelivered to the Recipient. In such a case, the Supplier shall be entitled to issue and send an invoice in paper form, in accordance with provisions of § 7 hereof.
3. Provisions 1-3 shall also be applicable in the scope of acceptance of corrective notes sent in form of e-invoices.

§ 6

Failure to deliver an e-invoice

1. Should after sending an e-invoice electronically the Supplier receive feedback on non-delivery of an email containing an e-invoice to the indicated e-mail address (so-called message: "*delivery failure*" / "*problem z dostarczeniem wiadomości*"), the Supplier shall contact the Recipient to explain the cause of the error and then attempt to send the message again.
2. Should, despite the efforts, the email not be successfully delivered to the Recipient, the Supplier shall deliver a paper invoice in accordance with the provisions of § 7 of the Agreement.

§ 7

Invoices in paper form

Delivering an invoice in paper form to the Supplier shall only be permitted in the situation indicated in § 5 point 3 or § 6, provided that the Recipient has notified the Recipient in advance. Notification should be made by means of information sent in writing or

by email, at the latest within 10 working days preceding the day

in which the Supplier intends to send the Recipient an invoice in paper form.

§ 8

Address change

1. The Supplier and Recipient shall have the right to change the addresses indicated in § 4 points 4-5. Notification of change of address shall take place only by prior sending a declaration in writing or by email, informing about the change of address for the purpose of issuing and sending invoices in electronic form. Template of such document shall constitute Appendix 1c hereto.
2. Notification of change of address in a manner different from the one indicated in § 8 point 1 shall be deemed ineffective

and shall authorize the Supplier to send e-invoices only to the address that was to be changed.

§ 9

Withdrawal of consent

3. Both the Recipient and the Supplier shall have the right to withdraw their consent to the use of e-invoices. The party withdrawing consent shall notify the other party in writing or by email of the withdrawal of consent to issuing and sending invoices in electronic form. Template of such document shall constitute Appendix 1d hereto.

1. Withdrawal of consent in a manner other than indicated in § 9 point 1 shall be ineffective and shall authorize the Supplier to continue to use e-invoices.
2. In case of withdrawal of consent in accordance with § 9 point 1, the right to use electronic invoices shall be terminated upon the lapse of 2 days from the date on which the Supplier received the notification from the Recipient about withdrawal of consent.

§ 10

Final provisions

1. ZMR S.A. shall reserve the right to suspend or terminate the use of invoices in electronic form in the event of force majeure or other circumstances.
2. ZMR S.A. shall reserve the right to make changes hereto, which shall each time be communicated to contractors in electronic form.
3. Content hereof shall be available on the website:
<http://ropczyce.com.pl/zastrzezenia-prawne/>.
4. The Terms and Conditions shall be valid from **02/07/2018**

Appendices:

Appendix No. 1a to the Terms and Conditions - "Declaration on the use of electronic invoices" - concerns sale transaction carried out by ZMR S.A.

Appendix No. 1b to the Terms and Conditions - "Declaration on the use of electronic invoices" - concerns purchase transaction carried out by ZMR S.A.

Appendix No. 1c to the Terms and Conditions - "Change of email address for sending electronic invoices" - concerns purchase and sale transaction carried out by ZMR S.A.

Appendix No. 1d to the Terms and Conditions - "Withdrawal of consent to sending e-invoices" - concerns purchase transaction carried out by ZMR S.A.