

GENERAL TERMS AND CONDITIONS OF SALE

applicable to contracts concluded by
MGN Sp. z o.o. seated in Watz

§ 1. GENERAL PROVISIONS

1. These General Terms and Conditions of Sale (hereinafter "GTC") specify the rules for concluding and implementing contracts for the supply or sale of products (the "Goods") and contracts for the provision of services offered by MGN Sp. z o.o. with seated in Watz 78-600, ul. Nowomiejska 78, entered into the register of entrepreneurs of the National Court Register, maintained by the District Court in Koszalin under number 0000491196 (hereinafter referred to as: "MGN" or "Seller").
2. The Buyer, within the meaning of these GTC, is an entrepreneur, i.e. a legal person, an organizational unit without legal personality, or a natural person conducting business activity on the basis of an entry in the register of business activity, conducting business or professional activity in their own name (the "Buyer"). These GTC do not apply to contracts concluded with natural persons who are consumers within the meaning of Article 221 of the Polish Act of 23 April 1964 - the Civil Code (the "CC"). The Buyer, within the meaning of these GTC, also includes a foreign entrepreneur registered in the business registers appropriate for the country of its registered office, regardless of its legal or organizational form.
3. These GTC constitute an integral part of the contracts (the "Contract") concluded between MGN, and the Buyer (the "Parties") and replace any other verbal or written terms and conditions of delivery, provision of services, payment and liability of MGN, subject to par. 5.
4. These GTC come into effect upon placing an order by the Buyer in the form described below. Placing an order by the Buyer in the form described below constitutes acceptance of the GTC.
5. The Contract concluded with the Buyer may contain provisions different or additional to those resulting from the GTC. Any different or additional arrangements between the Parties contained in the confirmation of the order terms shall take precedence over the provisions of the GTC.

§ 2. OFFER

1. The products ("Goods") of MGN are manufactured based on individual orders, the execution of which requires the preparation of detailed descriptive documentation. The Buyer places orders in the manner specified in these GTC, based on an offer from MGN submitted in electronic form.
2. The offer includes at least:
 - 1) preliminary product specifications;
 - 2) net prices expressed in PLN or EUR;
 - 3) payment terms, including payment deadline;
 - 4) approximate delivery date;
 - 5) additional costs related to the order;
 - 6) delivery terms;
 - 7) offer validity.

§ 3. ORDER, CONCLUSION OF THE CONTRACT

1. During the period of validity of the offer, the Buyer may accept the offer at any time by placing an order for the Goods covered by the offer to the MGN electronic mailbox address of the person submitting the offer.
2. An order is deemed accepted for execution if, within 48 hours of acceptance, an employee of the MGN sales department or customer service department confirms its terms in writing or an automatic confirmation of order acceptance is sent from the MGN system. Failure to confirm the terms of the order within 48 hours of the Buyer placing the order is equivalent to the order not being accepted for execution.
3. By placing an order, the Buyer declares that they pay taxes and other public law liabilities resulting from their business activity, and that they conduct their business activity in accordance with applicable law.
4. The Buyer's order should include at least:
 - 1) reference to the Seller's offer or estimate;
 - 2) specification of the ordered Goods, including appropriate graphic or text designs and their quantity, in accordance with the indications contained in the Seller's offer or estimate;
 - 3) required delivery date, not shorter than the approximate date indicated in the Seller's offer or estimate.
 - 4) place and method of delivery as provided for in § 5;
 - 5) forename and surname of the person authorized to collect the Goods;
 - 6) the Buyer's e-mail address, dedicated to receiving electronic invoices;
 - 7) information that it is necessary to inform the Buyer about the date and time of delivery of the Goods ("notification") - if it was specified that MGN is responsible for organizing the delivery.

5. Failure by the Buyer to deliver the materials required to complete the order within the agreed timeframe will result in a postponement of the completion date, in accordance with MGN's production capabilities.
6. Orders containing changes to the offer or supplementing its content will not be treated as an acceptance of the offer, but as a new offer pursuant to Article 68 CC. In such a case, the previous MGN offer becomes invalid.
7. Unless the Parties have agreed otherwise in the Contract, MGN reserves the right to make partial deliveries and to make deliveries before the agreed deadline.
8. A change of the place of delivery by the Buyer in relation to the place of delivery included in the offer is possible only with the consent of the Seller and entitles the Seller to correct the price or withdraw from the order without fulfilling the obligations arising therefrom. The Seller then retains the right to reimbursement from the Buyer for all costs incurred by MGN in connection with the launch of production (including the costs of preparation, raw materials, components, samples, etc.).
9. In the case of orders fulfilled using materials provided by the Buyer, the Buyer bears full responsibility for the quality, completeness and suitability of these materials for production. Inadequate materials do not constitute grounds for warranty claims.
10. In the event of obstacles beyond the control of MGN, such as, among others, unavailability of materials, failures, force majeure, it reserves the right to delay or not to complete the order. The Buyer will be immediately informed of the situation and, after agreement, will receive a refund or replacement goods.
11. The conclusion of the Contract between the Parties takes place on the terms specified in MGN's confirmation of the order terms and those resulting from the provisions of the GTC, to the extent that they have not been modified.
12. Changes and supplements to the Contract must be made in writing otherwise being null and void.
13. All offer and design documentation is the property of MGN and may not be reproduced or made available to third parties without the written consent of MGN, under pain of consequences specified in the Unfair Competition Combating Act of 16 April 1993 and a claim for damages.
14. If the Buyer places an order through a representative or attorney, the order must be accompanied by a document confirming the authorization of the representative or attorney to place the order, unless it has been previously submitted and is still in force.
15. By placing an order, the Buyer declares that he or she is an active VAT payer registered with Polish National Revenue Administration or VIES and that he or she will maintain the status of an active taxpayer until the ordered goods are sold.

§ 4. DESIGN, PRINTS, COLOURS, PRODUCTION TOLERANCES

1. MGN shall not be liable for the substantive content of prints, typographical errors, or graphic or textual mistakes contained in the designs provided by the Buyer.
2. The Buyer declares that they hold all rights (including copyright, trademark rights, etc.) to the materials used for the performance of the subject of the contract.
3. The Buyer bears sole responsibility towards third parties in the event of any infringement of the rights referred to in §4(2), in particular rights related to trademarks or copyrights. In the event that, as a result of an infringement of the rights referred to in §4(2), any claims are made against MGN, or an administrative or other financial penalty is imposed, the Buyer undertakes, pursuant to Article 392 CC, to release MGN from the obligation to satisfy any such potential claims arising from the infringement of the aforementioned rights, as well as to pay the administrative or other financial penalty..
4. The Buyer is obliged to provide a complete graphic design in accordance with the technical specification. In the event of errors or incomplete designs, MGN may suspend execution until a correct file is provided.
5. To ensure high print quality, the designs submitted by the Buyer must meet all the requirements specified in the Technical Specification for Preparing a Design for Flexographic Printing. MGN reserves the right to make adjustments to the design provided by the Buyer in order to adapt it to the requirements of the Technical Specification for Preparing a Design for Flexographic Printing. Before sending the project, the Buyer is obliged to read the Technical Specifications available on the MGN website – [www.mgn.com/...](http://www.mgn.com/)
6. MGN may make corrections to designs at the request of the Buyer. Within one design, up to two corrections are free of charge. The third and any subsequent corrections are subject to a fee in accordance with the price list.
7. Graphic or textual designs created by MGN, as well as other graphic services performed by MGN at the Buyer's request, are subject to a fee, the amount of which is determined individually based on the estimated workload of the graphic designer and the rate specified in the price list.
8. All design materials for order execution sent electronically by MGN are for reference purposes only and serve to present the specifically indicated models. Differences between the delivered goods and the images provided by MGN resulting from the Buyer's individual computer or device settings (such as colour, proportions, etc.) shall not constitute grounds for a complaint.
9. MGN shall not be liable for deviations from the colours desired by the Client if the Client did not provide, at the time of placing the order, a physical colour sample (especially in the case of labels available on the market) or another reliable print proof (digital proof).

10. The guarantee of reproducing the colour scheme defined in the graphic file is technologically limited in the case of printed products due to the use of flexographic printing technology. Exact reproduction of colors from the supplied digital proof or based on a print produced by another manufacturer may not be possible due to the specific characteristics of the substrates, inks, and tools used by MGN.
11. Any minor deviations (e.g. in dimensions, colors, resulting from screen settings or differences in the printing substrate) shall not constitute grounds for complaint, provided they do not affect the functionality of the product. The Buyer acknowledges and accepts the permissible colour tolerance (in accordance with ISO 12647-6).
12. Graphic or textual designs created by MGN at the Buyer's request must be approved by the Buyer. Once approved, MGN shall not be liable for their content.
13. After 24 hours from the moment the Buyer approves a graphic or textual design created by MGN, the Buyer loses the right to introduce any changes. If changes are made after the period specified in the preceding sentence, the Buyer agrees to cover all costs incurred by MGN up to that point in connection with the start of production (including costs of prepress, raw materials, components, samples, etc.). MGN shall not be liable for delays in the execution of the Contract resulting from changes introduced by the Buyer to the graphic or textual designs.
14. Unless otherwise agreed by the Parties, due to the specific nature of the production process, quantitative and weight deviations of +/- 10% from the quantity or weight of Goods ordered by the Buyer are permissible, while dimensional deviations of +/- 2 mm are acceptable. Thickness tolerances are determined in accordance with the technical data sheets provided by the material manufacturers. For labels containing RFID tags, a quality margin of up to 2% of damaged or non-compliant tags within a single delivery batch is acceptable.
15. A 1% rate of defective labels within the production batch, resulting from the manufacturing process, is also permissible. This includes, among others, printing defects, missing labels, or other irregularities arising during production. Such quantities shall not constitute grounds for complaint.

§ 5. DELIVERY

1. Delivery of Goods by MGN shall be made in one of the following ways:
 - 1) The Buyer collects the ordered Goods at the MGN warehouse located at ul. Nowomiejska 78 in Watcz (78-600) personally (by persons authorized in writing) or using transport by a specialized carrier organised by the Buyer;
 - 2) The Seller shall organize the transport of the Goods from MGN's warehouse located at ul. Nowomiejska 78 in Watcz (78-600) to the destination, within the agreed timeframe, using the services of a specialized carrier. The costs of such transport shall be borne by the Buyer, unless the value of the delivery exceeds PLN 500 net, in which case the transport costs shall be borne by MGN.
2. The Goods are packed in accordance with MGN standards. Non-standard packaging methods must be agreed upon in advance and may incur additional charges or affect the order fulfillment time.
3. Each Party to the transaction may request written confirmation from the other Party regarding the receipt, delivery, acceptance, inspection, or condition of the Goods.
4. MGN shall not be liable for any damage resulting from a delay in delivery, destruction, or damage to the shipment if such events were caused by the actions or omissions of the professional carrier entrusted with the delivery.
5. MGN shall not bear any additional transport costs arising from the actions or omissions of the Buyer, in particular due to the inability to unload the Goods or the lack of advance delivery notification, if the Buyer did not indicate the necessity of such notification in the order. If the delay in collecting the Goods arises from the aforementioned reasons and MGN incurs any damage as a result, the Buyer shall be obliged to compensate MGN for such damage.
6. The risk of damage to or loss of the Goods passes to the carrier at the moment they are collected from MGN's warehouse and remains with the carrier until the Goods are delivered to the Buyer. Packages and pallets are insured for the duration of the carrier service.
7. The Buyer shall bear each time all transit, customs, tax, and other charges, if applicable, from the moment the Goods are collected from MGN's warehouse.

§ 6. PRICE, PAYMENT, SECURITY DEPOSIT

1. The offers specify a net price expressed in a given currency. VAT shall be added to the price at the rate applicable under the current legal regulations.
2. If MGN's offer indicates the requirement of a partial or full prepayment, the Buyer who has placed an order is obliged to make the prepayment in the amount specified in the offer within 30 days from the date of receiving the confirmation of the order terms, unless a different deadline is specified in the offer. Unless otherwise agreed by the Parties, the remaining part of the price shall be paid by the Buyer within the period specified on the VAT invoice, which shall not be shorter than 3 days from the date of its issuance.

3. Unless stated otherwise, all payments shall be made by bank transfer to the MGN bank account indicated in the document creating the payment obligation.
4. The Buyer is obliged to make all payments to MGN on time. For each day of delay in payment, MGN shall be entitled to charge statutory interest for delay in commercial transactions on the amount of the principal debt.
5. MGN reserves the right to suspend the performance of the Contract and the delivery of goods or provision of services in the event that the prepayment specified in the accepted offer is not made.
6. MGN also reserves the right to suspend the performance of all or some of the Contracts concluded with the Buyer, as well as to suspend the acceptance of new orders from the Buyer, in the event of any outstanding payments under due VAT invoices owed to MGN.
7. The Buyer authorizes MGN to issue VAT invoices without the signature of persons authorized to issue or receive them.
8. By placing an order, the Buyer simultaneously declares their consent to the transmission of VAT invoices by MGN via electronic mail, in PDF format or any other format ensuring the authenticity of the origin and integrity of the VAT invoices ("electronic invoices"), under the terms specified in these GTC.
9. The Parties shall treat electronic invoices transmitted in accordance with the conditions set forth in these GTC as valid and grant them the same legal status as paper invoices.
10. The Parties hereby agree that electronic invoices shall be sent to the Buyer exclusively from MGN's email address, operated by persons authorized to issue and send such invoices, to the email address of the person placing the order on behalf of the Buyer or another email address indicated by the Buyer in the order.
11. The date of receipt of payment shall be deemed the date on which the funds are credited to MGN's bank account.
12. Without MGN's prior written consent, the Buyer may not transfer any rights or obligations arising from a given Contract to third parties, nor make any set-offs, assignments, or transfers.

§ 7. RESERVATION OF OWNERSHIP, LICENSE

1. MGN reserves the right of ownership of the Goods subject to the Sales Contract until full payment has been made by the Buyer.
2. In the event that ownership of the sold Goods has been reserved, the Buyer, to whom the Goods have been delivered, shall lose the right to possess the Goods upon delay in payment of the price.

§ 8. WARRANTY

1. Due to the physico-chemical properties of the materials used in production, including inks and varnishes, MGN grants the Buyer a warranty for the sold Goods for a period of twelve (12) months from the date of their manufacture. The Seller reserves the right to shorten the warranty period due to the specific properties of the materials used in the manufactured Goods.
2. During the warranty period, MGN guarantees the technical efficiency of the Goods and the achievement of the technological parameters specified in the certificate of quality, provided that the Goods are stored in a manner that prevents damage and in accordance with the technical specifications of the given raw material. MGN agrees to remedy, at its own cost, any physical defects of the Goods or to deliver Goods free from defects, if such defects are revealed during the warranty period and arise from causes inherent in the sold Goods. MGN's liability under the warranty covers the obligation to repair or replace the Goods, with the choice between these options resting solely with the Seller. In the case of replacement with Goods free from defects, the warranty period remains unchanged and continues to cover 12 months from the date of manufacture of the Goods. Ownership rights to the defective Goods that have been replaced shall belong to the Buyer.
3. The warranty does not cover defects, faults, or damages to the Goods resulting from improper use, storage, normal wear and tear, or unauthorized interference with the Goods by third parties. MGN's warranty liability is excluded if the repair or replacement of the Goods has been performed by unauthorized persons or third parties. The warranty also does not cover defects arising from any modifications made on the Buyer's own initiative or by third parties.
4. Furthermore, the warranty does not cover defects resulting from:
 - 1) improper application, use, handling, storage;
 - 2) the effects of external factors such as mechanical, chemical, or thermal damage, of which MGN was not informed during the preparation of the offer.
5. If, during the warranty period, defects in the Goods covered by the warranty are discovered, MGN agrees to begin their rectification within 30 business days from the date of receipt of notification of such defects.
6. MGN's liability under statutory warranty for defects for the Goods sold is excluded.
7. If the Goods are manufactured based on data (i.e., arrangements with the Buyer) provided by the Buyer, MGN shall not be liable for the accuracy of such data, which determine the proper use of the Goods.

8. Any costs of modification of the Goods resulting from the need to carry out design changes, the necessity of re-manufacturing the Goods, or the costs of repeated measurements, transport, and installation shall be borne by the Buyer.

§9 COMPLAINT PROCEDURE

1. The Buyer submitting a complaint is obliged to provide:
 - 1) returned goods to MGN's address within seven (7) business days from the date the complaint was submitted; The goods should have the original MGN marking, which enables identification of the production batch and the raw material used for production;
 - 2) photographs of the goods under complaint.
2. MGN may agree to receive only photographs if it determines that physical return of the product is not necessary to resolve the complaint. In the case of complaints concerning application issues or printing problems on a printer, the Buyer must provide a video recording demonstrating the reported issues.
3. MGN shall review complaints within fourteen (14) business days, with the possibility of extension upon prior notice to the Buyer.
4. If the complaint is accepted, MGN may:
 - 1) replace the goods;
 - 2) repair it;
 - 3) lower the price;
 - 4) refund the amount paid.
5. The Buyer is obliged to secure the goods subject to the complaint until the complaint has been reviewed, and the products under complaint must be stored by the Buyer in a manner preventing further damage.
6. The Buyer must inspect the goods upon delivery and report any damage in the presence of the carrier by making an appropriate note on the consignment note. Failure to make such a note may result in the rejection of the complaint.
7. The Buyer is obliged to check the order immediately after delivery of the Products and to notify MGN of any detected defects.
8. The following shall not be subject to complaint:
 - 1) minor colour differences compared to samples;
 - 2) slight deviations compared to proof prints;
 - 3) minimal dimensional deviations.

§ 10. NON-PERFORMANCE OR IMPROPER PERFORMANCE OF OBLIGATIONS AND LIABILITY OF THE PARTIES

1. MGN's liability is limited to the net value of the order.
2. In the event of delayed payments, the Buyer shall be obliged to pay statutory interest for delay in commercial transactions. MGN shall be liable only for its own actions directly related to the technological processes carried out in the performance of the Contract.
3. In the event of delay on the part of MGN, the Buyer may claim compensation up to a maximum of 10% of the order value.
4. Any liability of MGN for non-performance or improper performance of its contractual obligations, including liability arising from product defects, covers only the actual and documented damage incurred by the Buyer, excluding lost profits, and is limited to the amount corresponding to the value of the Contract.

§ 11. PERSONAL DATA PROCESSING

1. By accepting these GTC, the Buyer consents to the processing of their personal data by the Seller and by entities acting on its behalf in connection with the performance of Contracts for the sale of Goods.
2. The data controller, within the meaning of Article 4(7) of Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 ("GDPR"), is MGN.
3. The data are processed for the purpose of conducting business cooperation based on concluded contracts, orders, or submitted offers and statements.
4. The legal basis for processing is the performance of a contract or the taking of steps necessary to enter into a contract prior to its conclusion (Article 6(1)(b) GDPR).
5. The legal basis for processing data for the purpose of issuing and storing commercial, financial, and accounting documents, as well as for other purposes in which the Controller is obliged to process personal data under applicable law, is compliance with a legal obligation to which the Controller is subject (Article 6(1)(c) GDPR). The legal basis for processing data for marketing purposes is the data subject's voluntary consent (Article 6(1)(a) GDPR).
6. The data are also processed on the basis of the Controller's legitimate interests (Article 6(1)(f) GDPR), which include: the defence and pursuit of claims, the creation of summaries, analyses, and statistics, as well as the verification of contractors' creditworthiness.

7. Personal data will be processed for the duration of the cooperation, and after its termination – until the expiration of limitation periods for claims arising from concluded contracts, or until the expiry of the data retention obligations resulting from applicable law.
8. Personal data may be transferred to entities processing them on behalf of MGN (e.g. accounting, consulting, transport, forwarding, courier, or other service providers), but only for the purpose and to the extent necessary for the performance of the contract.
9. Data subjects have the right to request access to their data, rectification, erasure, portability, or restriction of processing, the right to object to processing, and the right to lodge a complaint with the President of the Personal Data Protection Office. With regard to processing based on consent, the data subject has the right to withdraw consent at any time without affecting the lawfulness of processing carried out on the basis of consent before its withdrawal.
10. To exercise their rights, data subjects should contact MGN via the following e-mail address: sprzedaz-mgn@mgn.com.pl

§ 12. FINAL PROVISIONS

1. The Parties shall not be liable for non-performance or improper performance of their obligations under the Agreement caused by force majeure. By force majeure, the Parties understand an extraordinary event, beyond the control of a given Party, impossible to predict and prevent, even if its avoidance would require taking actions the cost of which would exceed the possible benefits. In particular, cases of force majeure include: war, pandemic, natural disaster such as earthquake or flood, explosion, fire, strike, etc.
2. In all cases of sales carried out by MGN, these GTC apply in the wording on the date of placing the order. Any changes to the GTC do not apply to contracts concluded earlier, i.e. before these GTC came into force.
3. The law governing the execution of Contracts shall be the law of Poland. The Polish-language versions of the Contract and these GTC are the original versions and shall prevail over any translations made in other languages. In matters not regulated by these GTC, the provisions of Polish law shall apply, in particular those of the CC. If any specific provision of these GTC is found to be invalid it shall not affect the validity of the remaining provisions.
4. The court having jurisdiction over disputes arising hereunder shall be the court competent for the registered office of MGN.
5. These GTC shall enter into force on 1 January 2026.