

General Terms and Conditions of Sale of Worthington Industries Poland sp. z o.o.

I. Scope of validity. Basic definitions

All transactions entered into with WIP shall be governed by these General Terms and Conditions of Sale of Worthington Industries Poland sp. z o.o. (hereinafter also referred to as "**GTC**"). These GTC constitute an integral part of all sale agreements and delivery agreements as well as other agreements concluded between Worthington Industries Poland sp. z o.o. (hereinafter also referred to as "**WIP**" or "**we**") and the purchaser (hereinafter also referred to as "**buyer**" together with WIP the "**Parties**"). Acceptance of the products sold hereunder shall constitute assent to these GTC and WIP herewith disagrees with diverging agreements, particularly any general terms of buyer or any attempt to vary any of the provisions. Diverging agreements are valid only upon prior written acceptance by WIP or modification signed by an authorized officer of WIP and with respect to a specified transaction only. Any terms, which may now or in the future appear on buyer's forms or communication, shall be rejected without further action of WIP.

With regard to existing stable commercial relations, GTC are valid for all future sale agreements, delivery agreements, maintenance agreements, service agreements and other agreements, unless otherwise agreed by WIP and buyer in writing.

Declarations of WIP are also effective if they are made in document form (i.e. via e-mail). Debts are payable at the seat of WIP.

II. Applicable law

All transactions and all provisions set forth hereunder as well as all claims arising from or in connection therewith shall be **subject to the laws of the Republic of Poland**. The application of the **United Nations Convention on Contracts for the International Sale of Goods (CISG)** shall be excluded. The provisions herein constitute the entire contract between buyer and WIP, and no terms or conditions other than those stated herein and no agreement or understanding, oral or written, in any way purporting to modify these conditions shall be binding on WIP unless hereafter made in writing and signed by WIP's authorized representative.

III. Dispute resolution

Buyers based within the European Union or an EFTA State and WIP irrevocably agree that **the appropriate competent court for commercial matters in Gdańsk, Poland, shall have exclusive jurisdiction** to settle any dispute or claim arising out of or in connection with all contracts and/or transactions entered into with WIP, or any disputes arising out of or in connection with these GTC (including its subject matter or validity).

Buyers based outside of the European Union or an EFTA State and WIP irrevocably agree that any dispute or claim arising out of or in connection with all contracts and/or transactions entered into with WIP, or any disputes arising out of or in connection with these GTC (including its subject matter or validity) shall be **finally settled under the Rules of Arbitration of the International Chamber of Commerce** by one or more arbitrators appointed in accordance with the said rules. The place of arbitration shall be Warsaw. However, WIP shall be entitled, at its own discretion, to alternatively take legal action at the seat of the court having jurisdiction over the buyer.

IV. Order and Order Acknowledgment

All quotations are non-binding and subject to revision for errors and omission and to alteration without notice, unless otherwise stated. All data and technical parameters included in the commercial offer as well as all agreements made by the Parties and orders placed by the buyer are binding only when acknowledged in writing by WIP.

WIP reserves for itself the right to introduce structural modifications and to change technical data and design of the goods as a result of modernizations and technical progress, provided that, despite of the modifications introduced, the goods do not change their character and technical properties and the delivery of such goods is not at variance with crucial interest of the buyer. The above-mentioned modifications and changes shall be notified to the buyer within a reasonable period of time.

The buyer is bound by his order from the date of receipt of the order by WIP. It is a condition of acceptance by WIP that complete specifications are supplied to WIP latest seven (7) weeks prior to the confirmed delivery date stipulated on the order acknowledgment. All orders against quotations and all specifications named by buyer are subject to WIP's final acceptance by WIP's order acknowledgment. The buyer is obliged to check the order acknowledgment and all conditions and specifications therein. If buyer does not raise any objections in writing immediately, latest within seven (7) days after receipt, those conditions and specifications are confirmed and agreed and cannot be modified, cancelled or terminated by the buyer in whole or in part, except with WIP's written consent, signed by a duly authorized representative of WIP. In the event a cancellation or termination is agreed to, WIP must be paid for all goods and services provided prior to cancellation or termination and be fully reimbursed for its fully loaded costs including costs of material purchased or committed to, fully burdened labor costs, reasonable overhead allocation, and a reasonable profit. Quotations, offers and price indications are for the whole of the goods, for which quotations are given by WIP and WIP reserves the right to refuse acceptance of any order, which constitutes only part of the goods, forming the subject of the quotation, offer or tender.

V. Prices

The price specified in the commercial offer or fixed in the contract does not include the costs of transport of goods to their destination indicated by the buyer, unless otherwise stipulated in separate written contracts concluded with WIP. The price specified in the commercial offer or fixed in the contract does not include VAT, if applicable, unless otherwise stipulated.

WIP reserves for itself the right to change the price after expiry date of the commercial offer, prior to conclusion of the contract, without the necessity to justify such a price change.

VI. Terms of Payment, Termination

If the goods are delivered in batches, the obligation to pay the price is created successively upon delivery of each successive batch of goods on the basis of the invoice issued for a given batch of goods, unless otherwise agreed between WIP and buyer, in particular, if WIP and buyer have agreed that the payment shall be made after delivery of the last batch of the goods.

With regard to a buyer who places an order for the goods for the first time, WIP reserves for itself the right to demand references confirming their commercial reliability from their previous suppliers.

Payment date is understood as the date on which the payment is received at the bank account of WIP.

If the buyer is in delay or in default with any payment relating to obligations arising from the business relationship with WIP, WIP is not obliged to effect further deliveries and is moreover entitled to withdraw from the contract and claim damages for non-performance, whereby the buyer is in this case obliged to reimburse WIP for all costs and expenses, which were necessary for appropriate legal persecution. In case of buyer's delay or default of payment, WIP may charge interests according to Article 4 section 3 of the Polish Act of 8 March 2013 on the prevention of excessive delays in commercial transactions (i.e. Journal of Laws 2023, item 711, as amended). Moreover, in case of default all claims by WIP against buyer shall immediately become due and discounts for current payments are excluded.

Buyer is excluded from asserting any right to retention against claims by WIP, which are duly payable and may only set off such counterclaims against WIP's claims which have been approved by WIP or which are based on a valid and legally binding court decision. WIP is entitled to refuse performance of its obligations if, after conclusion of the contract, it becomes apparent that WIP's claim for payment is endangered by the buyer's inability to pay. WIP shall then be entitled to fix a reasonable period within which the buyer shall, at its option, make payment or provide security concurrently with delivery. If the buyer fails to make payment or provide security within the time limit, WIP shall be entitled to withdraw from the contract. Further claims and rights of WIP remain unaffected. The right to withdraw from the contract may be exercised not later than 6 months after the contract is concluded.

Unless otherwise stipulated in individual agreements, cheques and bills of exchange are not accepted by WIP.

VII. Terms of Delivery

Deliveries, which are dispatched from WIP's production sites in accordance to buyers order, must always be accepted by the buyer.

If WIP and buyer agree upon an Incoterm clause, the respective Incoterm clause as stipulated in the Incoterms 2020 shall apply, unless otherwise stated. Liability and risk shall be governed according to the respective Incoterm clause. WIP's responsibility ceases once goods are ready for dispatch and notice of readiness for dispatch is given to the buyer.

If buyer does not fulfil his obligations in the course of the dispatch of goods on time, buyer will bear the risk of damage or loss. In this case WIP shall have no obligation to store the goods in a particularly protected way. Furthermore, WIP shall have the right to charge any costs which result from the storage of the goods to buyer's account. If WIP provides any help to the buyer in the course of loading and dispatch, buyer will fully indemnify and hold WIP harmless from any claims and disadvantages resulting out of it.

Compliance with the delivery time is subject to a correct, in particular timely and properly, delivery of products from WIP's supplies to WIP, unless WIP is responsible for the reason for the incorrect delivery. In the event of an incorrect delivery, WIP shall be entitled to withdraw from the contract. In such a case the buyer is not entitled to withdraw from the relevant contracts governed by these GTC. The WIP's right to withdraw from the contracts governed by these GTC shall be executed within 60-days following the fixed delivery date agreed between the buyer and WIP and WIP shall return to buyer any prepayments that may have been made. WIP has the right to reschedule the delivery date due to reasons resulting from production or incorrect delivery from WIP's supplies and inform the buyer of the new delivery date.. There will be no legal consequences as a result of a delay with delivery if the delivery date is not missed for more than four (4) weeks by WIP and the buyer shall not be entitled to any claims in that case.

VIII. Extraordinary events, *Force majeure*

In any of the following events, which either hinders or delays the receipt of the goods on the part of the buyer, or the production or delivery of the goods on the part of WIP, WIP shall not be liable in any way. Such events are especially: loss, damage or delays arising from wars and other military actions, strikes or labor disputes, fire, explosion, epidemics, material and significant breakdown, adverse weather conditions, shortage or lack of material, fuel or power, embargo, lockouts, cessation of labor, cyber-attacks, transport delays, the non-fulfilment of contractual obligations by a contractual partner of WIP, shortened hours of labor, accidents of any kind, perils of the sea or rivers, wars, natural disasters, official directive or the like, or any other cause or contingency whatsoever beyond our reasonable control. If, due to any such occurrence, WIP is unable to supply total demands for any goods specified, WIP may allocate production, inventory and deliveries (in a

manner fair and reasonable to the extent that goods are not special or unique) and will notify buyer seasonably that there will be a delay or non-delivery. WIP may delay or deny fulfilment of any obligation or withdraw from the contract or revoke confirmation of orders under reference to any of the before mentioned circumstances within ten (10) days from becoming aware of the occurrence of the before mentioned circumstances, but not later than 6 months after the contract is concluded. WIP is not obliged to compensate the buyer for damages caused by such suspension or termination. WIP's liability for damages resulting from slight and ordinary negligence is excluded.

IX. Quality, Duty to inspect

WIP will make its best efforts to ensure good material and workmanship and that the products are fit for use under the specifications as per order acknowledgment. WIP does not assume any liability for the use of its products outside their agreed specifications. Commissioning and inspection, if requested by buyers or their agents, are to be carried out by WIP and shall be considered final there. All fees incurred in connection with the commissioning and inspection will be charged to buyer's account. Buyer must examine and inspect the goods promptly upon receipt. Any claim by buyer based upon or relating to any claimed defect in the products ascertained or ascertainable upon examination or inspection, including but not limited to any claim relating to size, type, quantity or shipping damage, must be reported to WIP immediately, at the latest within eight (8) days following the date of receipt of the goods by buyer in written, otherwise any claim on whatsoever legal ground is forfeited. Due to the nature of the manufacturing process, over- or underdeliveries cannot be ruled out. The buyer gives his explicit consent to that. In the case of an over- or underdelivery the quantity actually delivered will be charged. If the buyer wishes that the exact number of ordered goods are produced and delivered, WIP shall, if production allows for it, offer him an option to produce and deliver the exact number against a surcharge to be agreed upon.

X. Retention of title

The ownership of the delivered goods with all rights and privileges remains with WIP until complete payment of the agreed purchase price is made. For the duration of the retention of title, buyer shall be required to treat the goods subject to retention of title with care.

Buyer may only sell the goods subject to retention of title in the context of regular business operations. Buyer shall furthermore not be entitled to pledge the goods subject to retention of title, to assign them as security, or to dispose of them in any other way that endangers the ownership of WIP. In the event of forced pledges or other third-party interference, buyer shall promptly notify WIP in writing and provide all information necessary, inform the third party of the ownership rights of WIP, and assist with any steps taken by WIP to protect the goods subject to retention of title. If the third party is unable to reimburse WIP for the judicial and nonjudicial expenses incurred for the assertion of the ownership rights of WIP, buyer shall be required to reimburse WIP for the resulting losses unless buyer is not responsible for the breach of duty.

Buyer hereby assigns any future receivables from the resale of the goods subject to retention of title with all ancillary rights to WIP, regardless of whether the goods subject to retention of title are resold with or without processing [*przetworzenie*] or combination [*połączenie lub pomieszenie*]. WIP hereby accepts this assignment. If an assignment is not allowed, buyer hereby instructs the third-party debtor and shall inform the third-party debtor about the instruction to exclusively make any payments for resold goods to WIP. Buyer is revocably authorized to collect the receivables assigned to WIP as a trustee for WIP in its own name. The amounts collected shall promptly be forwarded to WIP. WIP may revoke the buyer's collection authorization as well as the buyer's right to resell goods, in particular if buyer: (i) does not fulfill its payment obligations vis-à-vis WIP in an orderly manner, (ii) falls into default, (iii) stops its payments. In case of a blanket assignment by buyer, the claims assigned to WIP have to be explicitly excluded.

If so requested by WIP, buyer shall be required to notify the third party debtor promptly of the assignment and shall provide WIP with the information and documents which are necessary for the collection.

In case of conduct that violates the contract, in particular in case of a default in payment by buyer, WIP shall, irrespective of its other rights, be entitled to withdraw from the contract after the expiration of a reasonable grace period set by WIP in any case no longer than 14 days. The right to withdraw from the contract may be exercised not later than 6 months after the contract is concluded. Buyer shall promptly provide WIP or its agents with access to the goods subject to retention of title and hand them over. After a corresponding notification in due time, WIP may use the goods subject to retention of title for the satisfaction of its payable claims against buyer in other ways.

Buyer shall always process or combine the goods subject to retention of title on behalf of WIP. Buyer's expectant right to the goods subject to retention of title shall remain with the processed or combined item. If the goods are processed or combined with other items which are not owned by WIP, then WIP shall obtain co-ownership in the new product in the proportion of the value of the supplied goods to the other processed items at the time of the processing or combination. The same shall apply if the goods are joined or mixed with other items which are not owned by WIP in such a way that WIP loses its full ownership. Buyer shall store the new products on behalf of WIP. Otherwise, the same provisions as for the goods subject to retention of title shall apply to the product created by processing or combination.

If goods are delivered into other legal systems where this retention of title provision does not have the same security effect as in the Republic of Poland, buyer hereby grants WIP a corresponding security interest. If this makes additional measures necessary, buyer shall do anything to promptly provide WIP with such security interest. Buyer shall assist with all measures that are necessary and useful for the effectiveness and enforceability of such collateral rights.

XI. Warranty and Liability

Claims for defects on the part of the buyer presuppose that the buyer has properly fulfilled his obligations to inspect the goods and give notice of defects to WIP in a proper manner (see para IX. "Quality, Duty to inspect" of this GTC). In the event of proved defective goods, WIP shall be entitled to supplementary performance ("Verbesserung"/ "doprowadzenie do zgodności z umową rzeczy wadliwej"). For the purpose

of supplementary performance, WIP will at WIP's choice replace the defective goods with non-defective goods at the place of original delivery ("Austausch" / "wymiana") or correct the defective products ("Nachbesserung" / "usunięcie wady").

The warranty covers only the goods that are used in accordance with their purpose and installed in conformity with technical standards. The warranty responsibility does not cover inter alia:

- Defects resulting from the use of the goods that is contrary to their purpose,
- Defects resulting from negligence, destruction, delayed notifying of defects,
- Defects resulting from incorrect installation by the buyer or third parties,
- All defects occurring as a result of mechanical damage.
- The goods, which were not stored properly.

If the goods are still used despite the fact that they have been found defective, the warranty claims of the buyer shall expire.

WIP excludes any liability or indemnification for defects to the extent that the defects are due to constructive changes of the product or goods outside the agreed specifications by buyer even of a minor extent except upon a prior written consent by WIP. This applies also to repair of damages caused in the course of transport.

No allowance will be made for damage to adjustments, incidental or consequential damage, loss of profit, cost of capital, loss of contents, claims of customers for service interruptions or failure of supply, and costs and expenses incurred in connection with labor, overhead, transportation, installation or removal of products or substitute facilities or supply sources. Any liability of WIP to pay damages is limited to the actual damage. Liability of WIP shall in no case exceed the total value of defective goods. WIP's liability for consequential damage, loss of profit and value of special preference is excluded. Where liability by WIP is excluded or limited, this shall apply as well to the personal liability of the employees, workers, staff, representatives and vicarious agents of WIP.

If WIP is not willing or able to provide supplementary performance, or if the supplementary performance fails twice, buyer may, at its discretion, withdraw from the contract or request an appropriate reduction of the price within ten (10) days. The same shall apply if the supplementary performance fails, cannot reasonably be expected from the buyer, or is significantly delayed for reasons that are in the areas of responsibility of WIP.

The warranty period for buyer's claims for defects is twelve (12) months from receipt. The warranty period shall begin with the delivery of the goods. The liability for damages expires and may not be claimed if the warranty claims are not brought to the court within twelve (12) months since the goods were delivered to the buyer.

The warranty and liability regulations hereto replace the statutory regulation regarding the quality warranty.

XII. Product liability

Buyer shall not modify the goods; in particular, it shall not modify or remove existing warnings about dangers in the event of improper use of the goods. If this obligation is not met, buyer shall, concerning their internal relationship, indemnify and hold WIP harmless from any third-party liability claims unless buyer is not responsible for the goods modification.

If WIP issues a product recall or warning due to a product defect in the goods, buyer shall assist to the best of its abilities with the measures that WIP considers necessary and useful and support WIP in this regard, especially in connection with the determination of the required customer data. Buyer shall be required to bear the costs of the product recall or warning unless, under product liability principles, it cannot be held responsible for the product defect. Further claims on the part of WIP shall remain unaffected.

Buyer shall promptly inform WIP in writing of any risks buyer becomes aware of when using the goods and of possible product defects.

XIII. Environmental protection, packaging and regulatory requirements

WIP and buyer agree to comply with all national and EU legislation relating to recycling of the purchased items and its packaging. This applies in particular to these European Union legislative acts: DIRECTIVE (EU) 2019/904 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 5 June 2019

on the reduction of the impact of certain plastic products on the environment, European Parliament and Council DIRECTIVE 94/62/EC of 20 December 1994 on packaging and packaging waste and REGULATION (EU) 2019/1020 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL of 20 June 2019 on market surveillance and compliance of products and amending Directive 2004/42/EC and Regulations (EC) No 765/2008 and (EU) No 305/2011 and all applicable laws enacted in implementation of these legislative acts.

All commercial packaging of the tariff categories for which WIP is the primary obligated party pursuant to applicable laws enacted in implementation of the aforementioned legislative acts (in Poland the provisions of the Polish Waste Act 2012) shall be exempted from obligations at the collection and recycling system contracted by WIP.

Insofar as WIP is the primary obligated party and therefore incurs any costs for the disposal of the purchased goods (incl. costs for appointing a collection and recycling system), buyer agrees to fully bear the costs for disposal and/or to fully compensate WIP in this respect. WIP may only charge buyer the costs actually incurred for disposal of the goods. In any event, WIP shall not be liable for any recycling costs incurred in connection with its products. WIP and buyer are aware of the potential cost range for disposal via WIP or a third party and agree to this provision in full knowledge of the aforementioned.

XIV. Information Security and Data Protection

Buyer guarantees to apply at any time and in any process related to the transactions subject to the underlying contractual relationship an appropriate level of integrity, availability and confidentiality of data and information according to the respective *state of the art* information security standards.

Buyer shall appoint and maintain during the process and fulfillment related to the transactions subject to the underlying contractual relationship a person responsible for information security and shall immediately notify such person or any change in such person to WIP by indicating its name, position, e-mail-address and telephone number.

WIP shall be entitled at its own expense to audit either by itself or by its advisors, the fulfillment of buyers' obligations relating to information security at buyers premises at any time during buyer's business hours.

To the extent WIP provides the customer portal for use by buyers' employees, WIP processes the personal data of these employees. Consequently, WIP acts as a processor of personal data for buyer (data controller). The data processing indicated in the above sentence is governed by the clauses set out in the Data Processing Addendum. Any other cases justifying the conclusion of a Data Processing Addendum shall be specified in the contract concluded by the Parties.

XV. Right to publish information / marketing measures

Buyer agrees to the disclosure of the general fact that the Parties are in a contractual relationship as well as marketing-relevant details of the respective transaction between the Parties such as the transaction volume. Buyer therefore agrees that WIP discloses such information towards third parties, towards publishers of economic and other relevant industry publications or prospective customers as well as for general marketing measures and communication. This includes publications on websites, social media platforms, newspapers, etc.

XVI. Trade Secrets

Buyer shall not divulge, disclose, reveal or communicate to any business entity or other person any trade secrets or other information which buyer may obtain by virtue of buyer's relationship with WIP. Such information or secrets are especially (but not exclusively): customers (including customer lists), sales prices (including price lists), costs, plans, technology, formulas, processes, policies, techniques, drawings, calculations, projects, know-how, trade practices, trade secrets, commercial, administrative and financial information and documents or other data considered by WIP to be confidential information. Buyer shall be liable for all damages and/or losses of WIP arising out of its action or practice breaching this duty. Such liability of non-disclosure of confidential information shall remain in force even if the underlying contract is withdrawn from or ended-up for whatever reason.

XVII. Compliance with Anti-Corruption Laws

WIP and buyer agree that they shall not, in the performance of this contract or any act materially related thereto, whether directly or indirectly, commit or attempt to commit any act, which is in violation of any applicable anti-corruption or similar law, including, without limitation, the United States Foreign Corrupt Practices Act ("FCPA"). WIP and buyer confirm that they are committed to strict compliance with anti-corruption laws, including without limitation, the FCPA. WIP and buyer hereby agree that they shall not: (a) make a payment of money or money's worth (such as a gift or a favor) or make an offer in this regard; or (b) promise to pay or authorize the payment of any money or money's worth, to any government official or political party, any employee or representative of the other party, or to any other person while intending or knowing that the same may have the effect of influencing decisions favorable to itself. It is expressly clarified that WIP and buyer do not approve of such practices and that such mal-practices will not be considered approved by the other party under any circumstance. Each party, upon reasonable cause to believe that another party has failed to comply with this provision, shall be entitled to audit the relevant records of the suspected party and the suspected party shall be obligated to offer reasonable cooperation. Any breach of this clause by either party shall be considered a material breach of this contract and may result in immediate withdrawal from this contract exercisable within ten (10) days after becoming aware of the breach, at the option of the non-breaching party.

XVIII. Declaration of large entrepreneur status

WIP declare to the buyer that he has the large entrepreneur status in accordance with the Article 4c section 1 of the Polish Act of 8 March 2013 on the prevention of excessive delays in commercial transactions (i.e. Journal of Laws 2023, item 711, as amended).

XIX. Severability-Clause

In the event that individual provisions of these GTC or individual provisions of the order, order acknowledgment etc. (all together the "**contract**") are or become invalid and/or contradict mandatory provisions, this shall not affect the validity of the remaining provisions of the contract entered into with WIP. The ineffective provision shall be replaced by the Parties by mutual agreement with a provision that comes as close as possible to the economic purpose of the ineffective provision in a legally effective manner. The above provision shall apply mutatis mutandis in the event of contractual gaps.