

REGULATIONS OF ACCESS TO E-INVOICES BY DRUTEX S.A.

§ 1. GENERAL PROVISIONS

1. The Regulations define detailed rules of provision of services by DRUTEX Spółka Akcyjna based in Bytów in Lęborska 31 street, registered in the National Court Register under number 0000140428 kept by the District Court, VIII Commercial Division of the National Court Register in Gdańsk, with founding capital of 28.712.000,00 PLN paid fully, tax identification number (NIP) 8421622720. The services regard Drutex E-Portal at <https://e-portal.drutex.pl> or its development while ensuring authenticity of the origin, content integrity and e-Invoice legibility as well as Portal usage.
2. The Regulations are regulations mentioned in article 8 of the act on provision of services by electronic means and they define rules of provision of services by Drutex in the Portal.
3. The portal Regulations are available free of charge for each User at https://e-portal.drutex.pl/en-us/document/invoice_regulations in order to enable downloading, recording and printing the Portal Regulations.
4. Activation and usage of the portal is free of any charge for the Users.
5. The Portal is not dedicated to individuals as consumers.
6. The legal basis for issuing and accessing e-Invoices is Law on the taxation of goods and services of 11 March 2004 (Journal of Laws of 2004, nr 54, item 535 as amended).
7. The portal User, before using the services, shall confirm that he/she has taken note of the Portal Regulations as a separate statement of will submitted in electronic form by ticking the appropriate box in the e-Invoice Website.
8. Activation is legally equal to repealing Drutex obligation to issue and send invoices in the form of a paper invoice, subject to the provision of act 9.
9. Save as otherwise provided in the Regulations, the activation may occur in any way, in particular through submitting declaration of accepting the Regulations by the User, in electronic or written or oral form, however, in the case when the declaration is submitted to DRUTEX staff or a person who represents DRUTEX, it is deemed that the declaration has been made to DRUTEX. Upon obtaining by DRUTEX the above mentioned declaration, it is entitled to provide services in the Portal. Activation shall not preclude DRUTEX right to deliver to the User invoices, duplicate invoices and corrective invoices in paper form. DRUTEX stipulates that invoices issued in paper form to Users before the portal has been launched until 31.12.2018, including their

duplicates and corrective invoices, shall be delivered to Users exclusively in paper form.

10. DRUTEX may send electronic messages regarding payments debited to the User while purchasing goods and services, to the email address provided by the User during registration.

§ 2. DEFINITIONS

Whenever in these Regulations the mentioned terms are used, they will have the following meaning:

DRUTEX – means DRUTEX Spółka Akcyjna company based in Bytów in Lęborska 31 street, registered in the National Court Register under number 0000140428 kept by the District Court, VIII Commercial Division of the National Court Register in Gdańsk, with founding capital of 28.712.000,00 PLN paid fully, tax identification number (NIP) 8421622720.

Personal Data- information about the identified or identifiable User's workers as well as Clients and Users who have the status of self-employed persons.

Personal Data Controller - DRUTEX Spółka Akcyjna (DRUTEX S.A.)

Client – means legal person, organizational unit without corporate existence, a self-employed person, involved in business with DRUTEX, where DRUTEX is obligated to issue VAT invoices in respect of delivered services or goods.

User – means Client who has an email address, registered and using services provided by DRUTEX in electronic form within the Portal, who has given his consent to issue and access invoices, corrective invoices and duplicate invoices in electronic form.

Website – means the internet service that belongs to DRUTEX, available at <https://e-portal.drutex.pl/>, for i.a. providing by DRUTEX e-Invoices to Users, ensuring legibility, authenticity of origin and integrity of content.

Act – means the Law on the taxation of goods and services of 11 March 2004 (Journal of Laws of 2004, nr 54, item 535 as amended).

eInvoice – means the invoice, invoice duplicate, corrective invoice, issued in electronic form, mentioned in article 2 point 32) and article 106n of the Law, by DRUTEX in electronic form in the Website.

Regulations – means the regulations that set out rules of issuing and accessing invoices by email, including rules of acceptance and resignation by Users from the possibility to issue and share eInvoices, and the rules related to the use of the Website.

Account – means the webspace of the registered Client, i.e. the User registered in the Website, available after logging in, within the Account the User may create Subaccounts for other persons authorized by the User.

Subaccount – means the webspace separated in the User's Account created in the Website, enabling other persons authorized by the User to use the Website functionality, available upon logging in.

User's Profile- a collection of data, information and other content provided voluntarily by the User for the Website, which is collected and processed in an orderly manner in the IT system by the Website administrator with the User's consent, for the provision of the Services.

Consent/ withdrawing consent – giving or withdrawing consent by the User to issue and access invoices, corrective invoices and invoice duplicates in electronic form.

§ 3. ACCESSING E-INVOICES

1. The condition to provide eInvoices to the Client through the Website is the status of active DRUTEX partner of the Client, Client registration in the Website and creating an Account in the Website.
2. In order to register in the Website it is necessary to:
 - a) Provide register data and other Client data by the Client,
 - b) Take note of the Regulations and accept its provisions by ticking the Regulations acceptance box in the form during registration in the Website.
 - c) Submit by the Client the consent to provide eInvoices through the Website by DRUTEX, in compliance with article 106n of the Law on the taxation of goods and services of 11 March 2004 (Journal of Laws of 2004, nr 54, item 535 as amended) by ticking the consent box in the form during registration in the Website,
 - d) Submit by the Client other consents and declarations required by the Website..
 - e) Complete the registration process by activating the Account through the link sent by DRUTEX to the email address indicated in the Website.
3. During the registration process the User shall provide the email address which will also constitute the Website login, and the Client is obligated to set a Website password. The email address must be unique in the Website, that is it must not be used by another User.
4. During the registration process, that may take up to 4 days, the Website shall verify the data provided by the Client in the Website. The Client is informed about the successful completion of the registration process by receiving a message with an activation link or information about refusal to set up the account.
5. Upon registering in the Website and submitting declaration mentioned in paragraph 2 lit. a)-d) above, the Client becomes the Website User and states that:
 - a) he/she has the technical capacity to receive and read eInvoices issued by DRUTEX (i.a. he/she has a software that enables to view a document in PDF);
 - b) the email address provided in the registration form is correct and active;
 - c) he/she shall ensure the data provided to DRUTEX is up to date and correct.
6. Upon registering and logging in, the User is entitled to use the Website functionality and to execute changes in the User's data within own Account, in particular to update the email address, contact data, login, password and to withdraw any consent given during the registration.
7. The Client may have only one Account in the Website.

8. The Account User is entitled to create, within the Account, Subaccounts for persons authorized by the User to use services provided by the Website. Access to data in the Account is the same for Users and for owners of the Subaccount.
9. The User gives his/her consent to provide e-Invoices through the Website in compliance with article 106n of the Law on the taxation of goods and services of 11 March 2004 (Journal of Laws of 2004, nr 54, item 535 as amended) by executing registration in the Website and submitting declarations mentioned in paragraph 2 lit. c above.
10. User's consent mentioned in paragraph 2 lit. c) above means that the Client resigns from receiving from DRUTEX the invoices, invoice duplicates and corrective invoices in paper form.
11. Providing the User with e-Invoices in accordance with the Law equals sending the invoice in paper form.

§ 4. RULES FOR PROVIDING E-INVOICES AND USING THE WEBSITE

1. E-Invoices are issued by Drutex and provided to the User on the Account, including the Subaccount, of the Website, for download. Upon providing the e-Invoice in the Website, the User shall receive a notification each time about the possibility to download it, sent to the email address indicated by the User in the Website.
2. DRUTEX undertakes to provide e-Invoices to the User in PDF (Portable Document Format). Invoices are stored in the Website for 60 months from the date on which they were provided.
3. DRUTEX reserves the option to change the files format in which the e-Invoices will be provided, the method of provision and to implement other technical changes in functioning of the Website.
4. Notifications about the possibility to download the eInvoice from the Website are sent from the following email address: no-reply@drutex.com.pl
DRUTEX declares that the address is the only system address for sending notifications regarding the Website. In case of a planned change of the above mentioned address, DRUTEX undertakes to notify the User about such a change at least 30 days in advance. Information about the planned change is sent from the email address mentioned in the first sentence above.
5. DRUTEX shall start issuing and providing e-Invoices to the User from the date of acceptance of eInvoice application by the User, in accordance with § 3 paragraph 2 lit c) of the Regulations, correct registration in the Website and activation of the Account.
6. Delivery of the eInvoice to the User is the date of providing the eInvoice on the User's Account or Subaccount in the Website.
7. Delivery of the electronic corrective invoice that decreases the sale is the date of downloading or opening the corrective decreasing invoice by the User from the Website which is notified in DRUTEX IT systems.
8. If the User changes the email address where the notifications about issuing and providing the eInvoice are sent, the User is obligated to update User's data in the Website. In case of failure to provide or providing wrong User's data, DRUTEX is not

held responsible for legal and tax effects for the User, including cases of providing the eInvoice to a third party.

9. The User is entitled to use the Website in accordance with its function. The User is obligated to protect the login and password against access by unauthorized third parties.
10. DRUTEX undertakes to make every effort to ensure the possibility to use the Website by the User. User's access to the Website may be temporarily limited due to technical reasons.

§ 5. OPTING OUT OF RECEIVING EINVOICES

1. The User may opt out of receiving e-Invoices through the Website by ticking in the Website the consent box in the form during registration in the Website. Service deactivation may take up to 48 hours upon submission of such an instruction by the User.
2. Opting out of receiving invoices by electronic mail means that the e-Invoices issued till the date of resignation will be available in the Website in accordance with §4 section 2.
3. After the User has submitted the declaration to opt out, the Website shall inform the User about the number of days when the issued e-Invoices will be available in the Website and about the requirements to submit again the declaration regarding the consent to obtain e-Invoices. If the User still wishes to opt out, he/she is obligated to confirm the resignation by ticking the appropriate box.
4. Opting out of receiving eInvoices in accordance with item 1 of this paragraph means resuming invoices in paper form.
5. DRUTEX shall stop providing eInvoices in electronic form upon the date when the User opted out of receiving eInvoices in accordance with item 1 of this paragraph.
6. In order to reactivate the possibility to obtain eInvoices the User has to submit again the declaration and give the appropriate consent in accordance with § 3 of the Regulations.

§ 6. PERSONAL DATA PROTECTION AND CONFIDENTIALITY OF INFORMATION

1. Personal data input into the Website will be processed exclusively for correct running of the Website basing on contracts concluded with Users.
2. Contact with the personal data controller, appointed by DRUTEX S.A. may be carried out by the email address: gdp@drutex.com.pl.
3. Personal data is collected in order to:
 - 1) execute the Contract pursuant to Article 6 (1) (b) GDPR,
 - 2) direct marketing of controller's own products or services pursuant to Article 6 (1) (f) GDPR,
 - 3) claims to the non-performance of the Contract pursuant to Article 6 (1) (f) GDPR,
 - 4) providing the service of eInvoice in electronic form pursuant to Article 6 (1) (a) GDPR,
 - 5) logging the operations of User's accounts and subaccounts in order to supervise and to ensure Information safety pursuant to Article 6 (1) (f) GDPR,

4. Access to personal data may be given to:
 - 1) entities that provide DRUTEX with services regarding Contract execution, in particular in recovery of claims, issuing and delivering invoices, service quality research connected with Contract execution and the quality of offered products and services,
 - 2) entities authorized to obtain information regarding personal data required by law,
 - 3) entities that provide DRUTEX with services regarding access to e-Invoices.
5. Personal data given by the User shall be stored:
 - 1) for the purpose indicated in paragraph 4 item 1 and paragraph 3 item 5 – for 5 years after the Contract has been terminated,
 - 2) for purposes indicated in paragraph 3 item 2 and paragraph 3 item 3 – for period of time notified by the User,
 - 3) for purposes indicated in paragraph 3 item 4 – until the User has executed the obligations resulting from the Contract.
6. The user has the right to demand access to his/her data and the right to rectify, erase or limit processing, or to object to the processing and transferring of data.
7. The User who has given his/her consent to process personal data, in one or more particular purposes, has the right to withdraw the consent at any time. It shall not affect the lawfulness of processing based on consent before its withdrawal.
8. The User has the right to lodge a complaint with a superior authority (Inspector General for the Protection of Personal Data) if the user concludes that the personal data has been processed in breach of GDPR.
9. Providing personal data is voluntary. However it is also necessary to use eInvoicing. Refusal to provide data will lead to inability to use access to eInvoice and other Documents in electronic form.
10. The User may withdraw any voluntary consent in the Website in written form or by electronic mail, at any time, subject to the provisions of Chapter III paragraph 6 of the Regulations.
11. The User or Client who decides to create Subaccounts in the Website for his Workers is obligated to inform the persons that the Data Controller will have access to their personal data for purposes described in paragraph 3. The User or Client has to comply with the information obligation, mentioned in article 13 GDPR, in addition he/she has to include information required by article 14 GDPR, so that the Data Controller may rely on article 14 (5) (a) GDPR.
12. The parties confirm that personal data of persons authorized by the Parties to conduct specified activities in the context of the implementation of this Contract, or contact persons, the Parties shall process as data for the purposes resulting from legitimate interest of both Parties concerning the proper implementation of the Contract.
13. The User, Website User's workers as well as the Personal Data Controller are obligated to keep confidential all information and documents provided by the other party related to the invoice. The Personal Data Controller must not disclose any confidential information without the User's written consent and he/she shall take the necessary measures to maintain the confidentiality.

14. Notwithstanding § 6.6, each Party may disclose confidential information: a) when the information regarding submitted orders where the confidentiality clause is applicable is publicly known, but only to the extent that the information is publicly known without DRUTEX, b) to the extent required by the binding law or in judicial proceedings, after the prior disclaimer of proceedings.

§7. INFINGEMENT OF THE REGULATIONS BY THE USER.

1. The Website must not be used for illegal purposes or against the Regulations.
2. Notwithstanding the consequences of violation of generally applicable legislation, DRUTEX considers unacceptable:
 - a) posting, storing in the Website illegal materials and/or data in particular violating copyright and endangering the network safety and integrity;
 - b) using the Website to proliferate marketing, promotional or pornographic content or content that violates Polish or international laws, good practices or moral norms, offending dignity or violating personal rights of other persons, supporting radical social attitudes or holding such views (all types of racial, ethnic, gender, religious discrimination etc.);
 - c) using data of other Users for purposes not connected with the functioning of the Website;
 - d) refraining from any act through which the person or entity implementing them unlawfully influences or tries to influence other Users, is detrimental to them or to DRUTEX or other third entities;
3. The User who uses the Website unlawfully, described in paragraph 2, shall be subject to sanctions of limiting use of the Website involving: a) deleting materials or data submitted to the Website by the User; b) suspending the execution of the contract by blocking the Account; c) blocking the User's Account.
4. When sanctions are imposed by DRUTEX, the User has the right to lodge a complaint following the rules of the Regulations.
5. If User's actions violating the Regulations were detrimental to DRUTEX or DRUTEX companies, in particular by limiting in part or completely Website access for other Users, DRUTEX may assert its claims in court.
6. DRUTEX shall unblock the Account or other blocked services if the User has terminated the breach of the Regulations mentioned in paragraph 2 above, provided that re-blocking of the Account or Website due to breach of the Regulations mentioned in paragraph 2, will be irreversible.
7. The Account may be blocked by DRUTEX, which will not lead to permanent deleting of the Account from the Website, if one of the following occurs: a) the User, or the person managing the Subaccount violates provisions of the Regulations in a manner mentioned in paragraph 2 above; b) the User does not accept changes implemented by DRUTEX in the Regulations pursuant to § 11 (2) of the Regulations; c) the User takes action that even indirectly may appear as violating the Website structure which the User has no access to, or through his/her actions he/she destabilizes the functioning of the Website, regardless of the method or technics of such prohibited actions.

8. If the access to the Website is suspended, pursuant to item 7 the User will not have access to e-Invoices. However, the User's data will be stored by DRUTEX and after the reasons for such suspension have ceased to exist, the User will have the possibility to access User's data provided that there is no conflict with law.

§ 8. TECHNICAL CONDITIONS FOR USING THE WEBSITE.

1. Technical conditions for using the Website are important for its proper functioning and for data security, in particular e-Invoices provided in the Account in the Website.
2. Access and using the Website are possible for the User who uses:
 - a) a computer with Internet access,
 - b) one of the following search engines with enabled „cookies“, JavaScript and SSL data encrypting protocol: Microsoft Edge or higher, Mozilla Firefox in 66 version or higher version, Opera 56 or higher version, Google Chrome 69 or higher version,
 - c) email account.
3. DRUTEX informs of the following risks that may be associated with the use of services supplied electronically: a) the risk to receive spam, unsolicited advertising (trade) information supplied electronically; b) the risk of malware (malware, internet bugs) distributed online by code replication; c) the risk of cracking in order to obtain personal and confidential information for the purpose of identity theft by means of fake emails created in such a way as to appear genuine; d) the possibility to find weaknesses in the cryptographic system, and thus breaking it or bypassing, and as a result the possibility to obtain personal and confidential information for the purpose of identity theft; e) phishing by means of fake emails created in such a way as to appear genuine and as a result obtaining User's personal and confidential information; f) the possibility of unauthorized bug involving the use of a computer program whose task is to intercept and possibly analyze data flowing in the network (spyware).

§9. LIMITATIONS OF DRUTEX LIABILITY

1. DRUTEX shall make reasonable efforts to maintain the Website in technical condition that enables uninterrupted and unimpeded elnvoice sending, also in order to develop the Website in enhancing operations safety, efficiency and stability.
2. DRUTEX is not held responsible for any interruption in the access to the Website and interruptions in elnvoice sending for whatever reason. Any DRUTEX responsibility towards the User for interruptions in functioning or malfunctioning of the Website is excluded. In particular DRUTEX is not responsible in case of a damage resulting from malfunctioning of the power systems, telephone or ICT systems that belong to external providers, as well as in cases of force majeure.
3. The provisions excluding or limiting DRUTEX liability do not apply damage inflicted to the USER by DRUTEX from intentional fault.

§10. COMPLAINT PROCEEDINGS

1. If the User determines that there is no possibility to access the Website or incorrect operation of the Website, the User is entitled to lodge a complaint to DRUTEX, on email address: e-portal.reklamacje@drutex.com.pl.
2. The complaint form must include the name and surname, correspondence address and email address of the person lodging the complaint, the login, the name of the economic operator, as well as a description of the event that caused the complaint.
3. Complaints will be handled within 14 days of date of entry of the complaint.
4. DRUTEX will notify the User about the outcome of the complaint by e-mail, post or via the Website.

§11. FINAL PROVISIONS

1. The User is not authorized to transfer any rights resulting from the Regulations to third parties.
2. DRUTEX may unilaterally amend the Regulations with prior notice by email on the address indicated by the User during the registration as contact address with DRUTEX. The amended Regulations will come into effect on a date set by DRUTEX, not earlier than 14 days following the notification. DRUTEX may amend the Regulations in the event of any change of relevant laws, a change of practice or interpretation by common courts of law or state authorities, change of DRUTEX sales policy or strategy, and in case of extraordinary change in relations.
3. Within 14 days of notification the User may submit a declaration that he/she does not accept the changes in the Regulations, which will be treated as the end of User's will to receive e-Invoices on the date before the entry into force of the amended Regulations defined in the notification.
4. If a particular provision of the Regulations is considered null and void, nullity and invalidity of the provision do not affect validity of other provisions of the Regulations. DRUTEX shall endeavor to replace the null and void provision with a new, lawful provision.
5. The Regulations are subjected to Polish law. Areas not covered by the Regulations legal provisions apply.
6. All the outstanding issues between the User and DRUTEX shall be resolved by the Polish common courts competent for DRUTEX. If the Regulations are in a two- or multi-lingual version, in case of language discrepancies, only the Polish version of the Regulations shall be binding.
7. If the conditions of providing e-Invoices have not been fulfilled, the Regulations constitute an inherent part of each sales contact of products and related services relating to invoicing.
8. The Regulations apply from 01.04.2019.