

REGULATIONS ON TRANSMISSION OF ELECTRONIC INVOICES

§ 1

General provisions

1. These regulations lay down rules and technical conditions for the issuance and transmission of electronic invoices by CELMA INDUKTA SA, having its registered office at Cieszyn, ul. 3 Maja 19, 43-400 Cieszyn.
2. The Act of 11 March 2004 on Goods and Services Tax (Journal of Laws 2021, item 685, as amended) shall form the legal basis for issuing and transmitting invoices in electronic form.
3. These regulations are available on CELMA INDUKTA SA's website (www.celmaindukta.pl).
4. Each customer using the mechanism for receiving electronic invoices shall read these Regulations and comply with the provisions hereof.

§ 2

Definitions

As used in these Regulations, the following terms shall have the meanings set forth opposite each of them:

1. Company - it shall mean CELMA INDUKTA SA.
2. Act - the Act of 11 March 2004 on Goods and Services Tax (Journal of Laws 2021, item 685, as amended).
3. Electronic invoice – an invoice in electronic form, issued and sent in PDF format, meeting the requirements set out in the VAT Act. This term shall include invoices, correcting invoices and duplicate invoices.
4. Customer – an entity that receives an electronic invoice.
5. Declaration – consent given to the Company by the Customer to transmitting electronic invoices via email, granted using the template attached hereto as Appendix 1, i.e. “Declaration of approval for transmission of invoices in electronic form”.
6. Revocation – withdrawal by the Customer of consent to receiving electronic invoices, expressed using the template attached hereto as Appendix 2, i.e. “Revocation of declaration of approval for transmission of invoices in electronic form”.
7. Authenticity of invoice origin – assurance of the identity of the supplier or service provider or the issuer of an invoice.
8. Integrity of invoice content - assurance that the required content of an invoice has not been altered.

§ 3

Conditions for transmission of electronic invoices

1. An invoice issued and sent in electronic form in accordance with the provisions of the Act shall be equivalent to an invoice on paper and shall constitute an accounting document issued by the Company.
2. The Company shall ensure the authenticity of the origin of invoices by sending them from the following email addresses:

- invoices issued by the Domestic Sales Department:

celmaindukta.faktury.kraj@cantonigroup.com

- invoices issued by the Export Sales Department:

celmaindukta.invoice@cantonigroup.com

3. The Company shall ensure the integrity of invoices by saving them in PDF format.
4. The Customer will be able to use the mechanism for receiving electronic invoices on condition that they submit the written Declaration attached hereto as Appendix 1.
5. The afore-mentioned declaration may be submitted to the Company in paper or in electronic form.
6. The Company shall send invoices in electronic form to the email address specified in the Declaration.
7. The Company shall not start sending invoices in electronic form until the day following the day on which it received a signed Declaration, and shall not issue such invoices beyond the date of receipt of the Revocation attached hereto as Appendix 2.
8. The date of the delivery, by the Company, of an electronic invoice shall be deemed the date on which an email with the attached invoice is received by the Customer's email system (server).
9. Unless the Company and Customer agree otherwise, an email message shall have attached to it a single PDF invoice. An email message may have attached to it other documents relating to the attached invoice (e.g. a waybill, goods release note, confirmation of service provision etc.).
10. Unless the Company and Customer agree otherwise, the subject line of an email shall state the reference number of the electronic invoice attached.
11. If the Company is not notified of a change to the email address, electronic invoices shall be deemed effectively delivered if sent to the last email address communicated by the Customer.
12. The Customer's declaration shall not exclude the Company's right to issue and transmit invoices in paper form in the case of a force majeure event or other circumstances.

§ 4

Final provisions

1. The Company reserves the right to modify these Regulations. Modifications shall be published on the Company's website.
2. All and any declarations, revocations and other correspondence submitted in connection with the performance of the provisions of these Regulations shall be sent to the addresses specified in § 3, item 2.
3. These Regulations shall become effective on 1 January 2022.



Appendix 1 to the Regulations on transmission of electronic invoices

.....
/Place and date)

Customer's particulars

.....
/Business name/

.....
/Business address/

.....
/NIP tax identification number of the business/

.....
/Telephone/

**Declaration
of approval for transmission of invoices in electronic form**

I/We hereby declare that I/we consent to the transmission, from the following email address celmaindukta.faktury.kraj@cantonimotor.com or celmaindukta.invoice@cantonigroup.com of invoices, correcting invoices and duplicate invoices issued by CELMA INDUKTA SA, having its registered office in Cieszyn, ul. 3 Maja 19, NIP tax identification number: 5480075347. This consent shall be effective from until the day it is withdrawn in writing.

Please send the above documents to our email address:

.....

In the case of a change to the email address I agree to immediately communicate the new email address in writing.

I further declare that I have read and understood “Regulations on transmission of electronic invoices” and that I accept them completely.

.....
/signature and stamp of persons
authorised to represent the entity/



Appendix 2 to the Regulations on transmission of electronic invoices

.....
/Place and date)

Customer's particulars

.....
/Business name/

.....
/Business address/

.....
/NIP tax identification number of the business/

.....
/Telephone/

**Revocation
of the declaration of consent for transmission of electronic invoices**

I/We hereby declare that I/we revoke my/our consent to the transmission of invoices, correcting invoices and duplicate invoices issued by CELMA INDUKTA SA, having its registered office in Cieszyn, ul. 3 Maja 19, NIP tax identification number: 5480075347.

This revocation shall be effective from

If the date identified falls earlier than the date this revocation is physically received, the revocation shall be deemed in effect from the date on which it is actually received by CELMA INDUKTA SA.

In light of the foregoing we agree to receive invoices in paper form.

.....
/signature and stamp of persons
authorised to represent the entity/