

PAYMENTS POLICY

CARGILL POLAND SP. Z O. O.

1. Purpose and scope of application

- 1.1. The purpose of this Payment Policy (the “**Policy**”) is to standardize the rules for invoicing, document circulation and payment processing for suppliers of Cargill Poland sp. z o.o. (“**Cargill**”), in particular to ensure a timely, complete and compliant settlement process.
- 1.2. This Policy applies to all VAT invoices issued by Suppliers to Cargill in connection with the supply/sale of goods and/or the provision of services.

2. Definitions

- 2.1. Supplier – an entity issuing an invoice to Cargill;
- 2.2. BU (Business Unit) – a Cargill’s business unit: CFN (Feed Plant), CPN (Premix Plant in Kisków), Ag&Trading (bulk commodity trading – meal, grain, oilseeds), CSST (Bielany Wrocławskie), ADMIN (Warsaw Headquarters);
- 2.3. PO – a Purchase Order issued by Cargill;
- 2.4. White List – the list of VAT taxpayers referred to in Article 96b of the VAT Act.

3. Invoice delivery channels

- 3.1. Where the VAT Act allows for the delivery of invoices otherwise than through the KSeF system, invoices in an electronic format should be sent to a dedicated e-mail address assigned to a given BU, after concluding an appropriate agreement on the electronic delivery of invoices:

CFN: Efaktury_cfn@cargill.com

CPN: AP-PL-CargillPolandSP@cargill.com

Ag& Trading: Efaktury_gosce@cargill.com

CSST: AP_PL_CargillSPZOO@cargill.com

ADMIN: efaktury_admin@cargill.com

Electronic invoices (PDF files) may only be sent from the addresses specified in the relevant agreement, and any change of such an email address requires an amendment/annex to the agreement.

- 3.2. Paper (hard copy) invoices should be sent to the mailing address: [Cargill Poland Sp. z o. o., ul. Wołoska 22, 02-675 Warsaw] (or another address specified by Cargill in the order/agreement).
- 3.3. The delivery is deemed effectively made:
 - 3.3.1. for hard copy invoices – on the date of delivery of the letter,
 - 3.3.2. for invoices issued and sent via the KSeF system – on the date of assigning an identification number to the invoice in KSeF,
 - 3.3.3. for invoices sent in an electronic form (e.g. PDF) – on the date the Supplier sends the e-mail containing the invoice, provided that an agreement on electronic delivery of invoices had been concluded beforehand.

4. Payment terms and regular documents circulation

- 4.1. As a rule, the payment term agreed by the Parties in the contract or order apply. Absent such arrangements, the following terms will apply:
 - 4.1.1. for entities other than flat-rate farmers – the standard payment term is 7 days from the date of delivery of the invoice to Cargill;
 - 4.1.2. for flat-rate farmers – the payment term is 7 days from the date of issuance of the invoice by Cargill.

- 4.2. The supplier is obliged to issue an invoice immediately after the delivery of goods and/or performance of the service, and to deliver it immediately through the appropriate channel (KSeF, e-mail/correspondence address).
- 4.3. Due to the complex, multi-stage approval system and the multitude of systems in use, a delivery of the invoice later than 7 days before the payment deadline may prevent its timely settlement. In such case, the Parties agree that the payment will be made within 7 days of the date of delivery of the invoice to Cargill.

5. Formal requirements for invoices

- 5.1. Invoices must be issued in accordance with applicable tax laws and contractual provisions.
- 5.2. An invoice must reflect the actual delivery/services provided.
- 5.3. An invoice must be complete, consistent with the order (if applicable) and the agreed commercial terms. In particular, the Supplier shall ensure the correct indication of the quantity of the Goods, the application of the agreed discounts, and the inclusion of the appropriate contract / Purchase Order / PO number. Depending on the type of transaction or the arrangements between the Parties, Cargill may request the Supplier to provide documents necessary for processing the payment or confirming the performance of the agreement. These may include, in particular, tax documentation (for example, the documentation required for withholding tax - WHT purposes), documents related to the receipt or release of goods (e.g., delivery notes, goods received notes, CMR documents), or service completion protocols.
- 5.4. If any documentation required to be attached to the invoice is missing, the Supplier must immediately deliver the missing documents. In such a situation, the agreed payment term will run from the date of delivery of the complete documentation.
- 5.5. If the invoice has any formal shortcomings, the Supplier should issue a correcting invoice immediately. Upon receipt of the correcting invoice, the payment term for the original invoice is 7 days from the date of delivery of the correcting invoice.

6. Forms of payment by Cargill

- 6.1. Payments are made by bank transfer to the Supplier's bank account indicated on the invoice. If the bank account number on the invoice is incorrect and the transfer is returned, Cargill will not be liable for any delay in payment resulting from the need to repeat the payment.
- 6.2. The Parties agree that the payment is deemed made on the date of effectively debiting the Cargill's bank account.

7. Issuing and delivery of invoices via KSeF – after the use of the KSeF system becomes mandatory

- 7.1. The supplier must issue and deliver invoices to Cargill using KSeF, unless special circumstances prescribed in the VAT Act exist that prevent it or permit using a different procedure. In such case the invoice should be issued and delivered in accordance with the VAT Act and the relevant provisions for the periods preceding the implementation of KSeF.
- 7.2. A structured invoice (issued in KSeF) is deemed delivered on the date on which it is assigned an individual identification number in KSeF.