

**RULES AND REGULATIONS OF USING ELECTRONIC INVOICES BY
TARCHOMIŃSKIE ZAKŁADY FARMACEUTYCZNE 'POLFA' S.A.
IN COOPERATION WITH CONTRACTORS (SUPPLIERS)**

Version: 2/2020

of: 05 March 2020.

1. TERMS AND DEFINITIONS

- 1.1. TZF Polfa, Invoice Issuer – Tarchomińskie Zakłady Farmaceutyczne 'Polfa' S.A. with the registered address in Warsaw, ul. Aleksandra Fleminga 2, 03-176 Warsaw, entered into a business register kept by District Court for the capital city of Warsaw, 14th Commercial Division of the National Court Register under number KRS 0000027471 and identified by Tax Identification Number NIP: 525-000-05-64, Polish National Business Registry Number REGON: 010721743. Share capital 184,913,610.00 PLN, paid-in capital 184,913,610.00 PLN.
- 1.2. Deliverer, Invoice Issuer – the entity which sales to TZF Polfa.
- 1.3. Purchase Invoice – an invoice issued by the Deliverer which is mentioned in the Act, art 2 point 31 and art. 106a-106i, documenting Sales by the Deliverer to TZF Polfa, or documenting the receipt by the Deliverer of the entirety or part of payment before the Sales transaction is made, as well as a duplicate of that Invoice, which is mentioned in the Act, art. 106l.
- 1.4. Revised Purchase Invoice – an invoice issued by the Deliverer due to a Purchase Correction, which is mentioned in the Act, art. 106j, referring to at least one Purchase transaction (at least one Purchase Invoice) as well as a duplicate of that Invoice, which is mentioned in the Act, art. 106l.
- 1.5. Purchase Correction – change in details included in a Purchase Invoice due to circumstances mentioned in the Act, art. 106j.
- 1.6. Rules and Regulations – the document entitled 'Rules and Regulations of Using Electronic Invoices by Tarchomińskie Zakłady Farmaceutyczne 'Polfa' S.A. in Cooperation with Contractors (Buyers)' with annexes.
- 1.7. Act – the Act of Law of 11 March 2004 on VAT (The Journal of Laws of 2020, item 106, as amended).
- 1.8. Purchase – delivery of goods or provision of services which is mentioned in the Act, art. 106a item 2 made by the Deliverer to TZF Polfa.
- 1.9. Acceptance – TZF Polfa's statement

2. LEGAL BASIS AND SUBJECT MATTER OF RULES AND REGULATIONS

- 2.1. These Rules and Regulations are based on relevant provisions of the Act, including in particular:
 - art. 2 point 31 – which stipulates that an invoice is to be understood as any document in the paper or electronic version including details which are referred to in the Act and in provisions issued on its basis;
 - art. 2 point 32 – which stipulates that an electronic invoice is to be understood as any invoice in the electronic version issued and received in any electronic format whatsoever;
 - art. 106m items 1-4 – which stipulate that the taxpayer specifies the method guaranteeing the authenticity of the invoice origin (certainty of the identity of the party delivering goods or providing services or issuing the invoice), the integrity of the content (no changes in the required invoice details) and invoice legibility by means of any business controls which define a reliable audit tracking between an invoice and goods delivery or service provision;
 - art. 106n item 1 – which stipulates that the use of electronic invoices requires Invoice Recipient's Acceptance.
- 2.2. The Rules and Regulations are to specify how:
 - TZF Polfa may accept that the Deliverer uses (issues) electronic invoices documenting Purchase (Purchase Invoice) and Purchase Correction (Revised Purchase Invoice).

3. PURCHASE AND PURCHASE INVOICE

- 3.1. Upon receiving TZF Polfa's written Acceptance, the Deliverer uses (issues) electronic Purchase Invoices (accordingly Revised Purchase Invoices).
- 3.2. By using (issuing) electronic Purchase Invoices (accordingly Revised Purchase Invoices) the total of the below is meant:
 - specification of the content of the Purchase Invoice (accordingly the Revised Purchase Invoice), i.e. all the details which must be provided in the Purchase Invoice (accordingly the Revised Purchase Invoice), pursuant to the relevant provisions, particularly the Act, art. 106e and 106j;
 - introduction of these details to the appropriate IT system used by the Deliverer and their saving in the system;
 - generation of the electronic Purchase Invoice (accordingly the Revised Purchase Invoice) in the system in form of an electronic file in one of the following formats: .bmp (*Bit Map Image*); .gif (*Graphics Interchange*

- Format*; .jpeg (*Joint Photographic Experts Group*); .pdf (*Portable Document Format*); .tiff (*Tagged Image File Format*) – including the Purchase Invoice (accordingly the Revised Purchase Invoice);
- sending the electronically generated Purchase Invoice (accordingly Revised Purchase Invoice) via e-mail – as a message with the enclosed electronic file including the Purchase Invoice (accordingly the Revised Purchase Invoice)
 - or
 - sending via e-mail message providing for the information that electronic Purchase Invoice (accordingly Revised Purchase Invoice) has been generated and is available to TZF Polfa for download, together with indication of location from where it can be downloaded
 - from the e-mail address specified in TZF Polfa's Acceptance to the e-mail address of TZF Polfa specified in the Rules and Regulations. A message can be enclosed with more than one electronic Purchase Invoice (accordingly the Revised Purchase Invoice).
- 3.3. Electronic Purchase Invoices (accordingly Revised Purchase Invoices) are issued only by authorised employees of the Deliverer.
- 3.4. Messages with electronic Purchase Invoices (accordingly Revised Purchase Invoices), or messages providing for the information that electronic Purchase Invoice (accordingly Revised Purchase Invoice) has been generated, may be sent from the specified e-mail address only by Deliverer's employees authorised to issue electronic Purchase Invoices (accordingly Revised Purchase Invoices) and who have proper access rights in form of login and password.
- 3.5. Electronic Purchase Invoices (accordingly Revised Purchase Invoices), or messages providing for the information that they have been generated, are sent to the following TZF Polfa e-mail:
- efaktura_zakup@polfa-tarchomin.com.pl**
- 3.6. The template of TZF Polfa's Acceptance is in Annex 1 to the Rules and Regulations. If the Deliverer presents their own template of acceptance, it can be used instead of the template from Annex 1 to the Rules and Regulations provided that it includes at least:
- TZF Polfa's express statement on the acceptance of the use (issue) of electronic Purchase Invoices (accordingly Revised Purchase Invoices) by the Deliverer and on condition that the Deliverer acknowledges these Rules and Regulations;
 - Deliverer's specific e-mail address used for sending messages with enclosed electronic files including Purchase Invoices (accordingly Revised Purchase Invoices) , or messages providing for the information that they have been generated;
 - the date of Acceptance.
- 3.7. The Deliverer issues electronic Purchase Invoices (accordingly Revised Purchase Invoices) starting with the first Purchase (accordingly Purchase Correction) which takes place on the first work day following the receipt of TZF Polfa's Acceptance – unless in the Acceptance another date has been given for the Deliverer to start issuing electronic Purchase Invoices (accordingly Revised Purchase Invoices).
- 3.8. The Deliverer is obliged to specify the e-mail address which will be used for sending electronic Purchase Invoices, or messages providing for the information that they have been generated, from.
- 3.9. The Deliverer is entitled to change the e-mail address used for sending electronic Purchase Invoices, or messages providing for the information that they have been generated, from.
- 3.10. A template of Notification of E-mail Address Change is in Annex 2 to the Rules and Regulations.
- 3.11. The Deliverer issues electronic Purchase Invoices (accordingly Revised Purchase Invoices) from the new (changed) e-mail address starting with the first Purchase (accordingly Purchase Correction) which takes place on the first work day following the receipt by TZF Polfa of Deliverer's Notification of E-Mail Address Change.
- 3.12. The Deliverer sends electronic Purchase Invoices (accordingly Revised Purchase Invoices), or messages providing for the information that they have been generated, to the new (changed) e-mail address of TZF Polfa starting with the first Purchase (accordingly Purchase Correction) which takes place on the first work day following the receipt by the Deliverer of TZF Polfa's Notification of E-Mail Address Change.
- 3.13. TZF Polfa is entitled to terminate (withdraw) the Acceptance in writing. The template of Acceptance Termination (Withdrawal) is in Annex 3 to the Rules and Regulations.
- 3.14. The Deliverer issues electronic Purchase Invoices (accordingly Revised Purchase Invoices) finishing with the last Purchase (accordingly Purchase Correction) which takes place on the first work day following the receipt by the Deliverer of Acceptance Termination (Withdrawal) – unless in the Acceptance Termination (Withdrawal) another date has been given for the Deliverer to terminate issuing electronic Purchase Invoices (accordingly Revised Purchase Invoices).
- 3.15. TZF Polfa's Acceptance and accordingly Acceptance Termination (Withdrawal) may be only in the paper version (hard copy). What is understood by the receipt of TZF Polfa's Acceptance or accordingly Acceptance Termination (Withdrawal) is its delivery date to the Deliverer by postal packet or courier parcel.
- 3.16. The electronic Purchase Invoice (accordingly the Revised Purchase Invoice) issued by the Deliverer is deemed effectively delivered to TZF Polfa (received by TZF Polfa) upon:

- the receipt (reading) by TZF Polfa of the message with the enclosed electronic file including the Purchase Invoice (accordingly the Revised Purchase Invoice), the date of which is given in the 'Read Notification' sent from TZF Polfa's e-mail address, as specified in the Rules and Regulations, to the Deliverer's e-mail address, as specified in TZF Polfa's Acceptance;
- download of the Purchase Invoice (accordingly the Revised Purchase Invoice), based on the received message providing for the information that it has been generated.

3.17. If the message with the enclosed Purchase Invoice (accordingly Revised Purchase Invoice), or message providing for the information that they have been generated, is not effectively delivered to TZF Polfa's e-mail address specified the Rules and Regulations due to circumstances for which TZF Polfa is responsible, particularly due to:

- lack of storage space in the dedicated e-mail box of TZF Polfa's address specified in the Rules and Regulations;
- settings in TZF Polfa's IT system for e-mail administration which disable the message delivery (particularly, e.g. filters, etc.);

or if the message with the enclosed Purchase Invoice (accordingly Revised Purchase Invoice) , or message providing for the information that they have been generated, is effectively delivered to TZF Polfa's e-mail address specified the Rules and Regulations but, for whatever reason, TZF Polfa fails to send the 'Read Notification' of that particular message

– the electronic Purchase Invoice (accordingly the Revised Purchase Invoice) issued by the Deliverer is deemed effectively delivered to TZF Polfa (received by TZF Polfa) on the Invoice issue date. In such cases, upon TZF Polfa's request, the Deliverer issues a duplicate of the electronic Purchase Invoice (accordingly Revised Purchase Invoices) in the paper version (hard copy) and sends it by post to the address specified by TZF Polfa as the address for correspondence.

3.18. The provisions of these Rules and Regulations do not waive Deliverer's rights to issue and send Purchase Invoices (accordingly Revised Purchase Invoices) in the paper version.

4. STORAGE OF INVOICES BY TZF POLFA

- 4.1. Electronic Purchase Invoices (accordingly Revised Purchase Invoices) issued by the Deliverer and received by TZF Polfa are printed out. TZF Polfa stores Purchase Invoices (accordingly Revised Purchase Invoices) in electronic form, using a uniform system of numbering allowing for identification of a Purchase Invoice (accordingly a Revised Purchase Invoice) each time and following the division into accounting periods. To every saved electronic Purchase Invoice (accordingly Revised Purchase Invoice) there is a saved message attached with the enclosed electronic file including the Purchase Invoice (accordingly the Revised Purchase Invoice), or message providing for the information that it has been generated, sent by the Deliverer to TZF Polfa.
- 4.2. Electronic Purchase Invoices (accordingly Revised Purchase Invoices) are stored only by authorised employees of TZF Polfa. Only authorised employees of TZF Polfa may access the Purchase Invoices (accordingly Revised Purchase Invoices) stored by TZF Polfa in the electronic form.

5. AUTHENTICITY OF ORIGIN, INTEGRITY OF CONTENT AND LEGIBILITY OF ELECTRONIC INVOICES

- 5.1. The Deliverer guarantees the authenticity of origin, integrity of the content and legibility of electronic Purchase Invoices (accordingly Revised Purchase Invoices) by means of the measures and procedures normally used in Deliverer's company.

ACCEPTANCE OF THE USE (ISSUE) OF ELECTRONIC INVOICES

Details of the invoice recipient (further referred to as the 'Recipient'):

Name:	Tarchomińskie Zakłady Farmaceutyczne 'Polfa' Spółka Akcyjna
Address:	ul. A. Fleminga 2, 03-176 Warszawa
Tax Identification Number NIP:	PL 525-000-05-64

Details of the invoice issuer (further referred to as the 'Deliverer'):

Name:
Address:
Tax Identification Number NIP:

1. On behalf of the Recipient I hereby accept that the Issuer will use (issue) electronic invoices (including revised invoices, invoice duplicates and correcting entries).
2. The Deliverer is to send electronic invoices, or messages providing for the information that they have been generated, from the following e-mail address:

.....

3. The Deliverer is to send electronic invoices, or messages providing for the information that they have been generated, to the following e-mail address of the Recipient::

efaktura_zakup@polfa-tarchomin.com.pl
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4. The above constitutes the acceptance mentioned in art. 106n item 1 of the Act of Law of 11 March 2004 on VAT (The Journal of Laws of 2020, item 106, as amended).
5. The statement hereby is attached to the Rules and Regulations. The fact of issuing an electronic invoice by the Deliverer on the basis of this statement is at the same time Deliverer's acceptance of the Rules and Regulations and its annexes.

for the Recipient

.....
[Town/City, date]

.....
[signatures and stamps of
people authorised to act for the Recipient
and company's rubber stamp]

NOTIFICATION OF E-MAIL ADDRESS CHANGE

Details of the invoice recipient (further referred to as the 'Recipient'):

Name:	Tarchomińskie Zakłady Farmaceutyczne 'Polfa' Spółka Akcyjna
Address:	ul. A. Fleminga 2, 03-176 Warszawa
Tax Identification Number NIP:	PL 525-000-05-64

Details of the invoice issuer (further referred to as the 'Deliverer'):

Name:
Address:
Tax Identification Number NIP:

1. On behalf of the Recipient / Deliverer I hereby advise of the change of the Recipient's / Deliverer's e-mail address and request electronic invoices, or messages providing for the information that they have been generated, to be sent by the Issuer to the new e-mail address (as below).
2. The Issuer is to send electronic invoices, or messages providing for the information that they have been generated, to the following e-mail address of the Recipient/Deliverer::

.....

for the Recipient/ Deliverer

.....
[Town/City, date]

.....
[signatures and stamps of
people authorised to act for the Recipient/ Deliverer
and company's rubber stamp]

Annex 3

Template of the Termination (Withdrawal) of the Acceptance to Use (Issue) Electronic Invoices

TERMINATION (WITHDRAWAL) OF ACCEPTANCE OF THE USE (ISSUE) OF ELECTRONIC INVOICES

Details of the invoice recipient (further referred to as the 'Recipient'):

Name:	Tarchomińskie Zakłady Farmaceutyczne 'Polfa' Spółka Akcyjna
Address:	ul. A. Fleminga 2, 03-176 Warszawa
Tax Identification Number NIP:	PL 525-000-05-64

Details of the invoice issuer (further referred to as the 'Deliverer'):

Name:
Address:
Tax Identification Number NIP:

1. On behalf of the Recipient I hereby terminate (withdraw) the acceptance for the use (issue) of electronic invoices (including revised invoices, invoice duplicates and correcting entries) by the Issuer which was given on
.....
2. The above constitutes the termination (withdrawal) of the acceptance mentioned in art. 106n item 1 of the Act of Law of 11 March 2004 on VAT (The Journal of Laws of 2020item 106, as amended).

for the Recipient

.....
[signatures and stamps of
people authorised to act for the Recipient
and company's rubber stamp]