

MOL

**General Terms and Conditions (GT&C) of MOL Hungarian Oil and Gas Public Limited Company's (hereinafter referred as MOL) product Sale Activity to Foreign Partners.
The present GT&C is issued by MOL related to its product sales activity outside Hungary.**

PREAMBLE

The present GT&C is available on the MOL's website (www.mol.hu) in printable version.

The present GT&C is valid from 14.03.2018

The terms of conditions of the present GT&C are inseparable content of the Delivery/ Frame Contracts concluded between MOL as Seller and its Buyers or in case of a Confirmation of Order. The present GT&C shall apply in the absence of written and signed document between the Parties, if any other agreement of the Parties about the deliveries exists or if MOL started the deliveries.

The present GT&C can be modified by MOL unilaterally. The Buyer has to be informed about the modification via email before the planned amendments become effective. If the Buyer does not object in writing against to the modification within 15 days it shall be considered as accepted.

The GT&C of the Buyer shall not apply in respect of the deliveries.

In the present GT&C the MOL Group – means MOL and those companies wherein on supreme body MOL, directly or indirectly, bears more than 50 % of votes or where MOL, directly or indirectly, exercises majority ownership or otherwise controlling rights based on a contract concluded with the other owner(s).

In the present GT&C **Ptk.** – means the effective Hungarian Civil Code

In the present GT&C **Product** means all type of products sold by MOL: white, black, chemical and LPG products

In the present GT&C **Buyer** means foreign partners who purchase the Product from MOL

In the present GT&C **Contract** means the Delivery Contract/Frame Contract/Confirmation of Order involving the present GT&C together concluded between MOL and Buyer

In case of discrepancy between the rules of the present GT&C and the signed Delivery Contract/Frame Contract/Confirmation of Order, the signed document shall prevail.

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I. General commercial terms and conditions of deliveries and product-specific commercial conditions

Article 1 Quantity

1. The total quantity of the goods specified in the Contract is to be understood with a tolerance of +/-2%, according to Seller's choice unless otherwise agreed by the Parties in writing, which will be indicated in the relevant Contract or in the relevant Confirmation of Order.

2. Determination of Quantity

2.1 Road transport

2.1.1 *In case of liquid products*

- **Aliphatic and aromatic and white products**

On the basis of the volume measured by the throughflowmeter authorized by the relevant state authority converted in kilogram by density at 15 °C which weight is indicated in the Way-bill;

- **Maleic Anhydride, Paraffins, Basisoils, Sulphur, bitumen, C9, LPG** The net weight of the Product(s) delivered shall be determined at Seller's plant on weighing the empty and full tank cars before and after loading.

2.1.2 *In case of solid products*

- **Maleic Anhydride, Paraffins**

The net weight of the Product(s) delivered shall be determined by counting the colli as officially established when the consignment has been handed over to the carrier, and as indicated in the prescribed official delivery document with the exception of the big parcels of Macro paraffins which are weighed individually.

- **Petrolcoke**

The net weight of the Product delivered shall be determined at Seller's plant on weighing the empty and full trucks before and after loading.

2.1.3 The net weight stated on CMR is final and binding for both parties and the basis for invoicing

2.2 Rail transport

Quantity is determined on the basis of the weight indicated in the CIM waybill. The net weight (loaded quantity) is determined as the difference between loaded and empty rail tank car measured on the calibrated railway bridge scale
CIM waybill is the basic document for invoicing.

2.3 Barge delivery

2.3.1 *Buyer's barge*

White products

Quantity is determined on the basis of the volume measured by the mass flow meter authorized by the relevant state authority directly in kilograms. In case of loading at Százhalombatta the measurement is done by mass flow meter.

In case of loading at Szőny the measurement is done by turbine flow meter (volume gauging) and vacuum density is used for mass calculation.

The net mass is indicated on the Ship's Bill of Lading in both loading ports.

If there is a deviation between flow meter measurement and barge measurement (cargo plan) in the loading port the flow meter measurement shall prevail.

Petrolcoke

The net weight of the Product delivered shall be determined by draught survey executed by an independent surveyor company –charged and paid by the Seller, as shown on the B/L and/or Protocol. The independent surveyor also checks the barge before loading whether it is suitable for delivering the Product. The basis for invoicing shall be the net weight of the Product delivered.

Baseoil

Quantity is determined on the basis of the volume measured by the mass flow meter authorized by the relevant state authority directly in kilograms.

2.3.2 Seller's barge

White products

Quantity is determined on the basis of the volume measured by the flow meter authorized by the relevant state authority directly in kilograms or in cubic metres in the loading terminals. In conversion from ton to cubic metre the actual apparent density of the delivered product (at 15 °C) is applied.

The net mass is indicated on the Barge's Bill of Lading and it is the basis of invoicing.

Buyer is obliged to control and measure the delivered quantity before unloading by internal ship survey in the presence of the customs authority, if required

Petrolcoke

The net weight of the Product delivered shall be determined by draught survey executed by an independent surveyor company – charged and paid by the Seller , as shown on the B/L and/or Protocol. The basis for invoicing shall be the net weight of the Product delivered.

3. Quantity Complaints

FCA delivery term:

Complaints shall not be accepted after the Products have been taken over by the Buyer/first carrier and the CMR/ CIM has been signed by the carrier.

CPT delivery term

Complaints shall not be accepted after the Products have been taken over by the Buyer/first carrier and the CMR/ CIM has been signed by the carrier.

FOB delivery terms:

- Liquid products

Complaints shall not be accepted after the Product passes the flange coupling of the barge in the loading port and the B/L and/or Protocol has been signed by the Carrier.

- Solid products

Complaints shall not be accepted after the Product has passed the rails of the barge in the loading port.

DAP delivey terms

Complaints may only be raised upon the arrival of the goods at the appropriate point of destination in accordance with the delivery terms

Buyer has to send by mail the following documents, otherwise, the Seller cannot accept any quantity complaints:

- Road transport

Documents to be sent latest within 24 hours from the receipt of the product

Liquid products

- Official weighing ticket taken at arrival point;
- Official confirmation for the status of seals of road tank;
- Copy of CMR waybill

Solid Products:

- Protocol of takeover signed by carrier and Buyer/Consignee;
- Copy of CMR waybill

- Rail transport
Documents to be sent in case latest within 3 working days from the receipt of the product:

Quantity claim may only be raised upon the arrival of the Products at the place of delivery in accordance with the delivery terms on the basis of the minutes of the relevant railway authorities providing an official weighing ticket and a railways confirmation that wagon seals are undamaged or damaged/missing.

In case of a quantity claim the Buyer has to send the following documents:

- original issue of the CIM rail waybill (issue No.1);
- original issue of the CIT 20 and official weighting tickets made at the place of delivery before discharging (gross weighting) and after discharging (TARA weighting);
- declaration that the Buyer grants to MOL power of attorney to proceed fully comprehensive against ...(Name of carrier).....;
- declaration with the following wording: We,...(Company Name of Buyer)... hereby grant power of attorney to MOL to proceed fully comprehensive against ...(Name of carrier)....., regarding our complaint for delivery of ...(Name of product).... which was dispatched on the ...(Dispatch date)... from ...(Dispatch station)..according to the CIM waybill number ...(number)... and arrived to our domicile with a deficit ...(number)....kg of goods in RTC ...(number).
- technical parameters, occupancy permit and verification certificate copies of weight bridge at the take over depot

- Barge transport
Documents to be sent in case of Barge transport latest within 3 working days from the receipt of the product:

- In case of **fuel products**

Buyer is entitled to raise quantity claim in case that the difference between the loaded quantity measured by the flow meter at the port of shipment as stated in The Minutes (Protocol) and the quantity measurement before discharging (internal ship survey) is more than the tolerance in litres at 15 °C agreed and indicated in the relevant Contract/Confirmation of Order. Seller shall present the following documents to support the claim: loading Protocol, Certificate of Quality and Ullage report.

- In case of **Petrolcoke**

- Barge draught survey at unloading port issued by an Independent surveyor
- BL

CFR, CIF delivey terms

Transport documents to be sent latest within 3 working days from the receipt of the product.

- Protocol of takeover signed by carrier and Buyer/Consignee;
- Copy of B/L waybill

Quantity complaints:

Quantity complaints shall not be accepted if they relate to shortage in weight not exceeding with the exception of solid products as to the next paragraph

- 1 % in case of road transport
- 2 % in case of rail transport

- **solid products**

- in case of delivery of MA and paraffins in packing units, paraffin in containers shall not be accepted with the exception of losses arisen during transportation
- 2% in case of DAP barge Petrolcoke

Article 2 Quality complaints

1. In respect of the quality of the goods, Seller's Quality Specification (s) shall be authoritative. The Seller has to issue a quality certificate of the goods delivered, which accompanies each delivery of the goods.

2. In case of Buyer's road, rail tank car and barge Buyer shall assume responsibility for the cleanness and proper suitability of the transport vehicles provided by it; in such cases, Seller shall exclusively guarantee the quality of the goods filled/loaded into the transport vehicle, by the sample taken before filling/loading.

3. Should the Buyer raise any claim in connection with the quality of the goods delivered, it has to notify the Seller within 8 days from the arrival of the goods at the place of destination. As to verification of the claim, following documents must be submitted: official statement of facts, original way-bill note, and a quality certificate issued by a competent laboratory or an independent quality investigation institute acceptable by Seller.

Procedures in EN ISO 4259, „Petroleum products - Determination and application of precision data in relation to methods of test" shall be accepted and applied.

No claim can be submitted after 8 days upon delivery.

The Buyer will not have the right of disposition over the contested goods without the previous written approval of Seller - as long as its claim is finally settled - otherwise, all its claims will become null and void.

No quality claim will entitle the Buyer to refuse the payment of the purchase price of the non-claimed products.

4. In the event of a quality defect, Buyer is not entitled to terminate the contract and/or to claim compensation for damages, nor he has the right of disposition over the objected product without the approval of Seller until his claim is declared to be fully lawful. In the contrary event Buyer's all claims will become null and void.

5. Seller assumes liability for the quality of the identifiable goods stored separately during the proceedings of the claim, on condition, that the deterioration did not occur during transport or in the course of the storage with the Buyer.

The Seller shall not be liable for a breach of the warranty if:

- the Buyer makes any use of such Product after giving a notice; or
- the deterioration did occur during transport organized by Buyer or in the course of the storage with the Buyer; or
- the defect has arisen because the Buyer failed to follow the Seller's written instructions as to handling, storage or use of the Product;

The Seller shall not be responsible, in any manner, for any consequential damage (including but not limited to loss of production, products, profits, revenue, overheads or contracts).

6. The aggregated amount of any claim raised in connection with the quality of the goods shall not exceed the value of the contested goods.

7. In case Seller justifies the claim, and if the contested goods are still suitable for use, the Buyer may claim for a price discount, in which case it shall prove the extent of reduction in quality of the goods. Alternatively and in its sole discretion, the Seller shall be entitled to replace such products, instead of giving price discount.

If such products are not suitable for use, the Buyer shall have the right to claim for the goods' replacement without any additional costs.

8. In the event of accepted claim having as object density determination, than price should be re-calculated by the Seller and correction invoice should be issued accordingly.

9. In case Seller rejects the claim, the Parties shall refer the quality dispute to a mutually accepted independent quality investigation institute, upon the common consent of the Parties. Procedures in EN ISO 4259, „Petroleum products - Determination and application of precision data in relation to methods of test" shall be accepted and applied.

The statements of the independent quality investigation institute based on the samples taken at the loading and left in the Seller's laboratory, according to the delivery terms - shall be binding upon the Parties. Costs of procedure of this institute shall be borne by the unsuccessful Party.

10. In case of quality defect Buyer is not entitled to enforce other claim than that mentioned above.

Article 3 Terms of Delivery

1. Applicable terms of delivery: "FCA", "FOB", "CPT", "DAP", "CFR", „CIF" according to INCOTERMS 2010.

Delivery of the goods shall be effected on the delivery basis agreed upon by the Parties and **indicated in the relevant Contract / Confirmation of Order.**

2. The Products delivered shall be accompanied by the following documents: Original copy of CÍM/CMR/BL; Original copy of the Certificate of quality and any possible documents to be agreed by the Parties which shall be indicated in the relevant Contract/Confirmation of Order.

3. Ownership, custody and risk of loss in the products shall pass to Buyer when the shipment reaches the delivery point as to the relevant INCOTERMS 2010, specified in clause "Terms of delivery" of the relevant **Contract /Confirmation of Order.**

4. Delivery by rail

4.1 Delivery in Seller's rail tank cars

The Seller's - MOL's own/ rented - rail tank cars can spend the period – **as indicated in the relevant Contract or Confirmation of Order** - without any additional costs - under the Buyer's disposal counted from the time of arrival at the place of the final destination (the final destination is mentioned in the nr.10 cell of the CIM railway-bill). In case of exceeding the indicated period of time Buyer is obliged to pay a rental charge to the Seller - **as indicated in the relevant Contract or Confirmation of Order** – on the basis of an invoice issued by the Seller, as soon as the transport documents of empty tank cars are available.

Buyer will transfer the counter-value of the rental charge invoice without any deduction within 15 days after the date of the invoice sent to the Buyer's address to the bank account of Seller – **as indicated in the relevant Contract or Confirmation of Order.**

The Buyer has the right to object to this automatic rental charge by sending back the photocopy of the railway-bill of arrival and that of return. If these documents confirm the time of emptying the tank cars within the period specified in the relevant **Contract or Confirmation of Order**, the invoice will naturally become void.

The Seller's tank cars arriving at the place of destination may be returned for whatever reason without emptying only after preliminary consultation with and written consent of the Seller.

The Buyer is obliged to give information on any eventual technical damage to the Seller's rail tank car. In connection with any steps or repairing, the Seller's written consent is needed.

Buyer shall give detailed advice (the tank car number and date of arrival of the tank car at destination) as well as that of its return after discharge (date of dispatch, tank car numbers), to MOL.

Should Buyer not return the empty rail tank cars to the required station which, unless otherwise provided for, is the station of dispatch, it is obliged to reimburse the additional costs arising thereof to Seller within 15 days after the date of the invoice.

4.1.1 Delivery in Seller's rail tank cars on FCA delivery term

The Seller's rail tank cars can spend the period – **as indicated in the relevant Contract or Confirmation of Order** - without any additional costs - under the Buyer's disposal counted from the time of dispatch at the place of departure (dispatch place is mentioned in the nr.16 cell of the CIM railway-bill).

In case of exceeding the indicated period of time Buyer is obliged to pay a rental charge to the Seller - **as indicated in the relevant Contract or Confirmation of Order** – on the basis of an invoice issued by the Seller.

Buyer will transfer the counter-value of the rental charge invoice without any deduction within 15 days after the date of the invoice sent by fax to the Buyer's address to the bank account of Seller – as indicated in the relevant **Contract or Confirmation of Order.**

The Seller's tank cars arriving at the place of destination may be returned for whatever reason without emptying only after preliminary consultation with and written consent of the Seller. The Buyer is obliged to give information on any eventual technical damage to the Seller's rail tank car. In connection with any steps or repairing, the Seller's written consent is needed. Buyer shall give detailed advice (the tank car number and date of arrival of the tank car at destination) as well as that of its return after discharge (date of dispatch, tank car numbers), to MOL.

4.2 Delivery in Buyer's rail tank cars

Buyer shall assume responsibility for the cleanness and proper suitability of the RTCs provided by Buyer; in such cases Seller shall exclusively guarantee the quality of the goods filled/loaded into the RTC that is the Seller's responsibility ends after the loading at the end of the loading facilities.

Buyer shall give the RTC numbers and date of arrival of the RTCs at filling location as indicated in point Call off, Time of dispatch prior to arrival in writing form (by fax or e-mail).

The Buyer shall ensure that

- the wagon is in suitable condition for loading and is in full compliance with the effective regulation of RID
- it is fully covered with liability insurance policy in case of damages caused suffered by MOL or any subcontractor of MOL as a consequence to the defects of the wagon during the loading or storage on the site of MOL
- an ECM (entity in charge of maintenance) is appointed for the wagon.

Buyer's carrier shall provide or post the filled CIM waybill for loading.

In case of dispatch in Százhalombatta the address is as follows:

**MOL Plc
H-2443 Olajmunkás u.2.
Enter Exit Office
Vám barakk fsz.1.**

In case of any other site of dispatch the address is communicated individually.

Buyer's RTCs can spend the period – as indicated in the relevant Contract or Confirmation of Order - without any additional costs at the Seller's disposal counted from the date of arrival confirmed by the Seller at the place of the dispatch.

In case of exceeding the indicated period of time, Seller is obliged to pay an operating charge to the Buyer – as indicated in the relevant **Contract or Confirmation of Order** - against an invoice issued by the Buyer.

Invoice should have attached a detailed calculation for the amount invoiced.

The Seller shall transfer the counter-value of the respective invoice without any deduction within 15 days after the date of the invoice sent by fax and by post in the same time to the Buyer's address to the bank account of Buyer.

If Seller fails to pay any amount payable by it on its due date it shall be in default. The Seller shall pay a default interest on the overdue amount for the period of the delay i.e. from the due date up to the date of actual payment as stipulated in this GT&C.

The Seller's payment obligation is deemed fulfilled on the day when its bank account is debited by invoiced sum.

4.3. Should Buyer not keep the regulations for the delivery of dangerous goods it shall result a penalty burdening the Seller as to the Government regulation 312/2011 valid from 1st of January 2012 (i.e. 312/2011. (XII. 23.) Korm. rendelet Seller is entitled to forward this penalty to the Buyer and to fill in a demand letter about its expenses. Buyer should pay all the relating expenses to Seller. Buyer shall arrange the payment of the amount determined in the demand letter within 15 days from the date of the demand letter.

4.4. If Buyer fails to pay any amount payable by it as to the above Articles on its due date it shall be in default. The Buyer shall pay a default interest on the overdue amount for the period of the delay i.e. from the due date up to the date of actual payment as stipulated in this GT&C.

5. Delivery by road

Special limitation of Seller's liability in case of road-transport

Except in case of gross negligence or willful misconduct, the Seller is not liable to the Buyer for late delivery or for any freight late start if it is caused by delay in Buyer's data-report obligation based on the laws of Hungary related to the transport.

5.1. Delivery in Buyer's road transport vehicle

5.1.1 *Tank car / truck loading*

Buyer or its agent assumes responsibility for the emptiness of tank car/truck and for the damage caused by the order of loading prior delivered products and currently ordered product, particularly for damages caused by fire protection- security- and product quality change related issues.

- Seller is not responsible for any damages - during reception of products; delivering products; especially to a wrong address- caused by third party carrier.
Controversial questions arising from road delivery by third party carrier shall be settled between Buyer and the third party carrier.
- Carrier must comply with ADR (International Carriage of Dangerous Good by Road) and its enclosures "A" and "B", (ADR: in the future) at road tank car filling stations, entering vehicles and its drivers must correspond to ADR directions and to MOL requirements issued by the refinery.
Seller loads only road tank cars/trucks for Buyer or for its agent, that complies with the above regulations.
- The road truck driver shall bring the filled CMR for loading,
- In lack of valid ADR Acknowledgement of the vehicle and an ADR Certificate of the driver and/or duly filled in CMR the refinery will refuse to load the vehicle.
- The road truck driver shall duly sign and stamp the CMR upon the take-over of the goods otherwise the vehicle can not leave the refinery.
- Loading road tank cars/trucks takes place by order of arrival, the vehicles can enter in the refinery only in case of valid SAP order number.

5.1.2. *Bitumen specific loading condition*

- Tank cars can be filled up from Monday 0 a.m. until Sunday 12 p.m. in turn, upon arrival at the Százhalombatta Refinery. In case of Zala Refinery working hours are different, they will be communicated individually.
- When filling up the tank car, the employee of the refinery shall take an eye-check on the condition of the tank, whether it is clean enough. Seller shall fill up Buyer's tank cars according to the Hungarian highway code.
- Drivers of tank cars shall follow the relating instructions of the refinery; otherwise the refinery is entitled to refuse the filling up of the tank car.
- Filling temperatures are as follows:

B-20/30, B-35/50, B-50/70, B-70/100, B-160/220	min. 170 °C
Polymer Modified Bitumen	min. 180 °C
B-85/25, B-85/40, B-95/35, B-105/25	min. 190 °C

The filling temperature is measured at the end of the filling pipe.

5.1.3 Safety, security, fire protection

The following control process related to drivers of vehicles that perform road transportation operations are in effect:

Every person shall wear the following basic personal protective equipments (PPE) in all technology areas and plants, irrespective of his actual activity:

- Protective safety helmet (hard hat) (MSZ EN 397, protection category 2.),
- Eye protection: safety glasses for protection against floating particles (MSZ EN166, protection category 2.) and supplemented with plexiglas facemask is required (chemical and/or mechanical protection),
- Safety boots (with oil-resistant sole, hard shoe cap, anti-static safety shoes), exclusively boots for physical activities (MSZ EN ISO 20345, protection category S1),
- Working clothes with the contractor's logo, in anti-static, flame-proof or fire-resistant version as required at the actual place of work (MS EN 340, MSZ EN 531, MSZ EN 533, MSZ EN 1149- 1,3. protection category).

If any PPE prescribed above for ensuring safety at work is missing it is not permitted to work in the loading bay and other facilities in the Plants of MOL.

Directions of placed traffic signs, signals must be kept.

Beyond the general valid rules, it is expected to protect instruments and property of MOL

After filling the goods, being in the serving site drivers are responsible for handling the goods according to the relevant regulation, too.

Persons, who committed a foul and failed complying with ADR directions, security/safeguarding/enviromental protecting rules effective in the plant, that bears risks of personal harm, company asset impairment or environmental damage, can be banned by responsible technical leaders of filling sites or their assignees for a certain periode of time or in case of serious rule breaking, permanently.

5.1.4 Any demand for demurrage of Buyer's road transport vehicle will be rejected unless a standby of stay recorded on the data sheet by the transport clerk of the refinery between the arrival and departure of the vehicle more than the stipulated hours – if any **-in the relevant Contract or Confirmation of Order**. The driver's rest period taken within the working hours shall be excluded from the duration period as well as any period during which the loading of the truck cannot be performed due to any reason related to the Buyer or its carrier.

Working hours are indicated in the relevant Contract/Confirmation of Order or communicated individually.

If Seller is obliged to pay the demurrage, it shall effect the payment against the invoice issued by Buyer, within 15 days after the date of invoice.

The Seller's payment obligation is deemed fulfilled on the day when its bank account is debited by invoiced sum.

5.2. Delivery in Seller's road transport vehicle

Handing over the goods to consignee Buyer's recipient shall check accompanying documents of the goods at the arrival of the means of transport.

The circumstances for the take over/discharging of the consignment should be ensured by Buyer when the consignment arrives.

In case of liquid product recipient shows the connection point of unloading hose, by that, the driver of the road tank car executes the connection.

The take over of the goods shall be certified by the Buyer or its consignee by duly signing and stamping the CMR.

6. Delivery by barge

6.1 Delivery by Buyer's barge

In case of Buyer's barge the fulfilment is completed and risks are transferred from the Seller to the Buyer at the flange coupling of the barge in the loading port. The Seller is not responsible

for any product damage or loss after the product passes the flange coupling of the barge in the loading port.

The Buyer is obliged to inform the Seller in time about the monthly transport plan at the beginning of each month, including the planned date of loading for the transported Goods. If the date of loading is not available at the beginning of the month the Buyer is obliged to inform the Seller about the loading date of the planned transport(s) latest the preceding week (but minimum 5 working days earlier) of the actual requested loading date. The Buyer is obliged to make barges available for the Seller at the place of dispatch for the transportation of the Goods on the mutually agreed date.

In case of delivery to non-EU countries the custom formalities after loading will be done in the loading port within the working time of responsables (on working days from 7 a.m. till 9 p.m.). The Buyer is obliged to indicate the quantity to be loaded into the barge according to the respective level of water and draught determined by the boat owner. The indicated quantity shall be in keeping with the quantity prescribed.

Barges will not be loaded in case of overload blocking failure.

The saving clothes and tools should be conform to ADN regulations and they will be strictly controlled on the sailing staff.

Any condition to be agreed upon concerning the delivery in Buyer's barge individually by the Parties will be indicated in the relevant Contract or Confirmation of Order.

6.1.1. *Petrolcoke*

A loading period of 24 hours on working days is without any additional cost available for the Supplier for the loading of 600 tons. The loading time will be prolonged, if conditions due to causes within Buyer's own responsibility arise (e.g. the barge is not in loadable condition, like previous cargo rest does not allow the loading of the ordered product). In this case the free time of loading is prolonged with this time.

The loading time starts when a representative of the Transporter hands over a "Notice about readiness for loading" to the Supplier or his representative at the place of loading. The loading time ends when delivery/customs documents are issued and handed over to the Transporter's representative.

Any condition to be agreed upon concerning the delivery in Buyer's barge individually by the Parties will be indicated in the relevant Contract or Confirmation of Order.

6.2 Delivery by Seller's barge

The discharging/unloading of the products shall be completed within 1 working days after the arrival unless otherwise agreed by the Parties indicated in the relevant Contract/Confirmation of Order.

Article 4 Call off, Time of Dispatch

1. Concerning the time of dispatch, the Parties' written, mutual consent shall be considered as authoritative.

2. Buyer shall call off in written form (via e-mail or fax) the quantity of the Product corresponding to the whole loading volume of one or more railway/road trucks/barge

- In case of **chemical products, LPG, sulphur, C9+** (railway/road/barge delivery **and bitumen by rail**: at least 5 working days before the required delivery date.
- In case of white products.
 - by rail and barge: at least 5 working days before the required delivery date
 - by road: latest till 12:00 hrs 2 days before the required delivery date, Seller shall respond confirming or refusing the call-off latest 15:00 on the same day
- In case of bitumen by **road**: latest till 14:00 hrs 2 days before the required loading/delivery date
- In case of **petrolcoke by rail and barge**: minimum 10 days before the required loading/delivery date

3. The call-offs shall contain the following information: name and code number – if any - of the Product, quality, quantity, destination of the Product, consignee of the delivery, required delivery date, delivery instruction

additionally

- in case of **road delivery in Buyer's road truck**: name of the carrier and identification number of the vehicle
 - In case of **rail delivery in Buyers RTCs**: name of the carrier and identification number of the RTCs.
 - in case of barge delivery in Buyer's barge: name of the barge
4. Seller shall send a dispatch advice containing the date of dispatch, the weight of the goods delivered and the identification- number or name – of the vehicle, no later than on the next day or on the first working day after dispatch of the Product.

II. Payment, invoicing and tax related conditions

Article 1 Applicability

Applicable Terms of Invoicing and Payment are as follows with the conditions detailed below: Advance Payment, deferred Payment, payment by means of security.

1. Delivery Contract/Frame Contract/Confirmation of Order

Payment and invoicing shall be effected on the terms indicated in the relevant Delivery Contract/Frame Contract/Confirmation of Order.

2. Currency of invoicing and payment

Currency of invoicing and payment shall be either EUR or USD as indicated in the relevant Delivery Contract/Frame Contract/Confirmation of Order. Currency of invoicing and payment should be identical.

3. Electronic invoicing

Based on separate Agreement Parties are free to agree on sending and receiving invoices by electronic means, which separate agreement shall form an attachment of the Contract.

4. Authorization

MOL Magyarország Pénzügyi Szolgáltató Kft. („MOL Hungary Financial Solutions Ltd”.) (address: H-1039 Budapest, Szent István str 14.) is authorized to act in the name of MOL in certain financial matters, except issuing commercial invoices.

Article 2 Terms of Payment and invoicing

With regards to VAT related contentual requirement of invoicing, Section „Tax Related Conditions” contains further provisions.

1. Advance payment conditions

Buyer shall settle the advance payment against advanced payment letter via bank transfer to the bank account specified in the relevant Delivery Contract/Frame Contract/Confirmation of Order

The precondition of the performance is that the amount of the advance has been credited on the bank account of Seller. Filling of goods cannot be effected until credits of the counter-value at the bank account of Seller.

The Buyer undertakes to indicate the advance payment demand letter and the reference number in the narrative field.

1.1 Supply of products to EU Member State

Seller issues an advance payment letter and on the basis of that Buyer shall transfer the amount of the advance to Seller’s account. The precondition of the performance is that the amount of the advance has been credited on the bank account of Seller.

If all requirements and obligations stipulated in the Contract are fully met in compliance with the terms and conditions of the Contract, Seller is entitled to issue an invoice within the 15 day after performance on the total amount of countervalue. The amount of advance shall be deducted from the total amount of countervalue which difference shall be separately indicated in the invoice as remaining payable amount. The invoice shall be sent by Seller to the invoice mailing address of Buyer defined in the Delivery Contract/Frame Contract/Confirmation of Order.

1.2 Supply of products to non-EU country

Seller issues an advance payment letter and on the basis of that Buyer shall transfer the amount of the advance to Seller's account. The precondition of the performance is that the amount of the advance has been credited on the bank account of Seller.

Seller shall issue an invoice on the received amount of advance payment in compliance with the relevant laws and shall send it to the Buyer within 15 days from its receipt.

If all requirements and obligations stipulated in the Contract are fully met in compliance with the terms and conditions of the Contract, Seller is entitled to issue an invoice within the 15 day after performance. The amount of advance shall be deducted from the amount of the final invoice. The invoice shall be sent by Seller to the invoice mailing address of Buyer defined in the Delivery Contract/Frame Contract/Confirmation of Order.

2. Deferred payment conditions

In case of full performance of the obligations defined in the contract MOL shall be entitled to submit an invoice, which shall be issued within 15 days after performance.

Seller is entitled to issue the invoices according to performances as defined in the Delivery Contract/Frame Contract/Confirmation of Order.

If such invoice fully meets the effective legal requirements, Buyer shall settle the value of the invoice via bank transfer within the period and to the bank account as specified in the relevant Delivery Contract/Frame Contract/Confirmation of Order.

The Buyer shall pay the full contract price and shall not be entitled to offset against the contract price in any manner.

Buyer shall transfer the amount to be paid to the bank account of Seller in such a way that the amount shall be credited on the last day of the payment deadline. If the last day of the payment deadline is not a working day or is a bank holiday, the payment shall be performed on the last working day before this day.

The Buyer's payment obligation shall be deemed performed on the day the amount has been credited on Seller's bank account.

Buyer shall indicate the number of the invoice in the narrative field of the transfer certificate. For lack of the above mentioned Seller is entitled to use the amount credited on its bank account first for the settlement of current and due penalty payable by Buyer then for the default interest debt and the remaining part for the Buyer's principal debt, which is overdue or becomes overdue first. Seller shall inform Buyer' of the debts settled in the above mentioned way in writing.

3. Special deferred payment - payment by means of security

3.1 Security

Upon the request of Seller, Buyer shall provide a suitable and documented financial security acceptable to Seller to cover its payment obligations arising from the relevant Delivery Contract/Frame Contract/Confirmation of Order, either by bank guarantee - to be issued by a bank and of contents acceptable to Seller - or in any other form determined by the Seller (if mentioned jointly : Security"). Deliveries can only be started upon receipt of Security as defined above.

The security shall be applicable for any obligation of Buyer arising from this valid Delivery Contract/Frame Contract/Confirmation of Order.

The Value, Type and Validity of Security is indicated in the relevant Delivery Contract/Frame Contract/Confirmation of Order.

Should Buyer not fulfil its payment obligations, Seller has the right to satisfy its claim against Buyer by making use (from the amount) of the security.

A serious breach of contract is if Seller is forced to make use of the security, due to non-fulfilment of Buyer's payment obligation.

3.2 Bank guarantee

Seller is obliged to make delivery to Buyer only after the opening and up to the amount of the bank guarantee. Buyer provides a bank guarantee to the payment on credit. The bank guarantee has to be issued by a first class international bank – acceptable by the Seller - irrevocably and in a form (according to the Attachment to the Delivery Contract/Frame Contract/Confirmation of Order) previously accepted by Seller and in which the bank undertakes irrevocable and unconditional payment within 3 days from the first written request of the Seller without examining the contractual relationship.

Buyer has to open the bank guarantee in favour of Seller in such a way that it should be available to Seller at any time. Buyer must have a valid bank guarantee during the whole duration of the Contract + days of deferred payment + 15 days or during the whole period of the fulfilment of all commitments. The bank guarantee shall be opened prior to deliveries. Seller can hold back deliveries until the required security of payment is provided by the Buyer.

Seller is entitled to revalue and in special cases to revise the issued bank guarantee during the validity of the present Agreement in case it has established negative information on the issuing bank.

The last delivery under the present bank guarantee can take place at latest as to the date stipulated in the relevant Delivery Contract/Frame Contract/Confirmation of Order.

4. Other provision related to invoicing

4.1 Terms of invoicing in case both preliminary unit prices and final unit prices are applied

In case Parties apply preliminary unit prices and final unit prices, the invoicing is carried out by Correction invoices (Documents in lieu of an invoice) as follows:

The financial settlement between the Parties will be completed by the correction invoice (documents in lieu of an invoice) issued by the Seller. The correction invoice shall reflect the difference (increase or decrease) between the preliminary unit price and the final unit price.

Seller shall issue the correction invoice (documents in lieu of an invoice) within 15 days after the day when all the quotations of the month of supply are published by relevant stock exchange indicated in the Delivery Contract/Frame Contract/Confirmation of Order.

If the mentioned difference results in the increase of the price (debit), the Buyer is obliged to pay the difference amount within 14 working days after the correction invoice issuance date.

If the difference results in the decrease of the price (credit), the difference is taken into account by Seller when delivering the next prepaid delivery or transferred back to the account of the Buyer on its written request within 14 working days after the correction invoice issuance date.

5. Other provisions related to payment

5.1 Bearing of bank charges

In case of EUR the expenses of the sending bank shall be borne by the Buyer, and the expenses charged by any other banks (correspondent or beneficiary) participating in the transaction shall be borne by Seller (defined as „SHA”).

In case of USD all bank expenses connected to the transaction shall be borne by the Buyer (defined as „OUR”).

5.2 Overdue liabilities

If the Buyer has any matured obligation towards the Seller, the Seller is entitled to offset the overdue liability of the Buyer against any payment obligations deriving from the contract or other legal relation, and to inform the Buyer thereof simultaneously.

The Seller is entitled to use the amount credited on its bank account first for the settlement of the default interest debt of the Buyer and the remaining part for the Buyer's principal debt,

which is overdue or is becoming overdue first. The Seller informs the Buyer in writing which debt has been settled by the amount transferred by the Buyer.
Seller informs Buyer regarding which liability of Buyer was offset by Seller from the amount transferred by Buyer.

5.3 Default interest

Should the Party having payment obligation under the contract fail to settle any amount due to the other Party at the due date, it is regarded as late payment. For the period of the payment delay, that is from the first day of the delay to the day of actual payment of the amount overdue, the defaulting Party shall pay default interest the rate of which shall be the reference interest rate + 8% p.a..

Reference interest rate is the 1 month interbank rate of the currency of the overdue amount as set out in the payment terms of the relevant contract, quoted on the first working day of the month when the defaulting Party falls in delay, whereas:

- 1 month EURIBOR in case of EUR, or
- 1 month LIBOR in case of USD.

The Party in delay shall pay the accumulated default interest to the other Party in 8 days upon receipt of the demand letter. The default interest shall be calculated by the Parties on the basis of the actual number of days of the delay and considering 360 days per year.

The default interest shall be paid in the same currency as the currency of the overdue amount set out in the payment terms of the contract.

5.4 Credit limit

Credit limit is applicable in case of payment with „Deferred Payment” conditions or „Deferred payment by means of security” conditions.

5.4.1 *Debt arising out of contract concluded with Seller*

In case Buyer has an outstanding debt against any MOL Group member arising from any contract concluded with it, Seller is entitled to suspend the delivery of goods or the provision of services to Buyer, or to require the fulfilment of further conditions (provision of securities). In this case Seller is entitled to deliver goods or provide services to Buyer, if Buyer certifies that it has paid to the Party concerned the full sum of the countervalue of the goods to be delivered or the services to be rendered by Seller as well as its outstanding debts owed to Seller before starting the deliveries of goods or rendering services. Seller shall apply the sum paid by the Buyer to decrease the Buyer's earliest debts.

Buyer acknowledges that the scope of MOL Group members may change during the effect of the contract.

5.4.2 *Credit limit*

Seller provides credit limit (hereinafter Credit Limit) for an amount indicated in the relevant Delivery Contract/Frame Contract/Confirmation of Order with Buyer concerning delivering goods and rendering services upon the contract.

If the sum of Buyer's total debts and Confirmation of Orders upon the contract exceeds the Credit Limit set forth in the relevant Delivery Contract/Frame Contract/Confirmation of Order, Seller is entitled to perform deliveries or serve Buyer only on condition that Buyer pays its debt to the extent that the amount available from the Credit Limit should cover the countervalue of the ordered goods.

Seller is entitled to modify – by sending a written notice to Buyer simultaneously – the amount of the Credit Limit or to suspend the delivery without Buyer's consent in case it has established negative information on Buyer's financial condition or solvency.

Among others, the followings shall be considered as negative information:

- if Buyer, or its connected company or a company which is linked to Buyer by virtue of participating interests as stipulated in the effective relevant law, or if any further company of Buyer's founder/owner, or if any company of the close relative – under the terms of the Hungarian Civil Code – of Buyer's founder/owner has an outstanding debt against Seller or any member of the MOL group,
- if the credit insurer reduces or deletes the limit applied to Buyer,
- if the soundness of Buyer has worsen according to any credit agency or the internal assessment model of Seller,
- if a legal process (e.g. litigation, bankruptcy, liquidation, execution, etc.) was initiated against Buyer, or its connected company or a company which is linked to Buyer by virtue of participating interests, as stipulated in the effective relevant law, or any further company of Buyer's founder/owner, or any company of the close relatives – under the terms of the Civil Code – of Buyer's founder/owner, and it comes to the Seller's knowledge,
- if out of court collection was initiated against Buyer, or its connected company or a company which is linked to Buyer by virtue of participating interests, as stipulated in the effective relevant law, or any further company of Buyer's founder/owner, or any company of the close relatives – under the terms of the Civil Code – of Buyer's founder/owner, and it comes to the Seller's knowledge,
- if Buyer's ownership structure has changed in a manner that materially affects its financial solvency in a negative way.

In case of such modification of the Credit Limit Seller shall notify Buyer simultaneously in writing. The fact that Buyer does not accept the modification of Credit Limit does not constitute automatically the termination of the contract, in such case Parties shall conduct negotiations, the result of which shall be recorded in minutes. If the negotiations are not successful within 30 days, the contract terminates on the 31st day from the beginning of negotiations, and the Parties shall completely settle accounts with one another.

Article 3 Tax related provisions

1. General Tax Provisions (related to VAT, customs and excise duty)

The present GT&C can be applied when MOL is the first party in the chain selling its own product.

The prices do not include VAT.

For tax purposes, those transactions are deemed general transactions where only two parties are involved in the supply. In special cases, more than two parties are involved in the transaction (as defined in Section „Chain transactions or triangle transactions”).

For tax purposes Buyer's declaration specified hereinunder on any facts or circumstances is valid throughout the execution of the contract itself and the normal/usual time required for presentation of documents for such purpose.

1.1 Supply of (excise or non-excise) products to EU Member State

Supply of products within the territory of the European Community has to be carried out to an entity with valid EU VAT number.

The delivery of product within the territory of the European Community qualifies as Intra-Community supply, which is exempt from VAT based on Article 138 of 2006/112 EC Directive on the side of the Seller. VAT is to be declared by Buyer. Invoices issued by Seller shall meet the provisions of Article 219a-240 of 2006/112/EC Directive. For tax purposes, the invoice shall contain the “VAT Exemptintra-Community supplies” phrase.

Buyer declares and guarantees that:

- Buyer does not have permanent establishment on the territory of Hungary according to the Council Implementing Regulation EU 282/2011, and
- in case Buyer possesses Hungarian tax number or the eventual establishment which the Buyer may establish within the territory of Hungary does not intervene in the supply subject to the Contract, and
- the destination of the product indicated in the Delivery Contract/Frame Contract/Confirmation of Order is a place outside the territory of Hungary within another EU Member State, and
- the supplied product is not subject to further sale-purchase agreements in the territory of Hungary, and
- In case of change in EU VAT number (including its validity or status) of the Buyer, it is obliged to inform the Seller promptly about this fact.

In case the Buyer fails to inform the Seller or Buyer breaches any of the above declarations, upon acknowledgement, Seller has the right to rectify its invoice charging VAT as regulated by the Law of Hungary and forward any additional costs and arisen financial responsibility (any forms of penalty) by issuing a debit note. Buyer shall settle the amount of rectifying invoice and debit note in 8 days from their date of issuance.

In case of FCA and FOB any parity delivery basis, and CIF, CFR, CPT and DAP railway, barge parity delivery basis:

- By each performed delivery, Buyer sends its “Declaration” as per Appendix of the Delivery Contract/Frame Contract/Confirmation of Order to Seller, signed and stamped duly by the Buyer, and
- By each performed delivery, Buyer shall enclose the copy of the CIM/CMR/BL (referred to as „Waybill”) to the „Declaration”, as defined in the Declaration. The Waybill has to be duly signed and stamped by the Seller, the Buyer and the forwarder.

By each performed delivery, Buyer – without undue delay but not later than 15 days after dispatch of the product – declares and shall return the “Declaration” that:

- the goods had been transported from the place of dispatch to the respective EU Member State as place of destination determined in the relevant boxes of the waybill and stated in the Delivery Contract/Frame Contract/Confirmation of Order, and
- that goods had been duly delivered (arrived) as well in the EU Member State stated in Delivery Contract/Frame Contract/Confirmation of Order.

Should either the „Declaration” or the „Waybill” as defined above not arrive back within 15 days after the dispatch of the product - as defined in the Declaration - or anyhow the above declarations are breached, Buyer acknowledges that Seller has the right to rectify its invoice charging VAT as regulated by the Law of Hungary day charging VAT as regulated by the Law of Hungary and also has the right to forward any additional costs and arisen financial responsibilities (any forms of penalty) by issuing a debit note. Buyer shall settle the amount of rectifying invoice and debit note in 8 days from their date of issuance.

1.2 Supply of (excise or non-excise) products to non-EU country

Supply of products to non-EU country has to be carried out to an entity having its seat outside the territory of the European Community whereas the product has to leave the territory of the European Community within 90 days of the date of supply.

The delivery of product outside the territory of the European Community qualifies as export supply, which is exempt from VAT on the side of the Seller. For tax purposes, invoice shall contain the “exempt from VAT” phrase.

Buyer declares and guarantees the followings:

- Buyer does not have permanent establishment on the territory of Hungary, and

- the goods are not used by commercial means (excluding the free trial or trial production) until the goods leave the territory of the European Community, and
- the supplied product is not subject to further sale-purchase agreements in the territory of the European Community.

Should the Buyer breach any of the above declaration, the Seller upon acknowledgement has the right to rectify its invoice charging VAT as regulated by the Law of Hungary and forward any additional costs and arisen financial responsibilities (any forms of penalty) by issuing a debit note. Buyer shall settle the amount of rectifying invoice and debit note in 8 days from their date of issuance.

In the event of fallback of customs (malfunction of electronic) procedure the following paper based documents prove that the goods have duly left the territory of the European Community: Waybill and paper based customs clearance document (“EV document”).

In case of FCA and FOB any parity delivery basis, and CIF, CFR, CPT and DAP railway, barge parity delivery basis Buyer declares and guarantees – both in the event of normal customs (via electronic) and fallback of customs (malfunction of electronic) procedure – that:

- the exit of the product from the territory of European Community will be completed directly by Buyer or on his behalf (by Buyer’s carrier) within 90 days of the date of supply, and
- goods have been subject to customs procedure in the country of the Buyer, and
- only in case of fallback of customs (malfunction of electronic) procedure, paper based Waybill duly signed by the Buyer and paper based customs clearance document (“EV document”) is duly returned to the Seller within 15 days from its date of issuance.

Should the Buyer breach any of the above declaration, the Seller upon acknowledgement has the right to rectify its invoice charging VAT as regulated by the Law of Hungary and forward any additional costs and arisen financial responsibilities (any forms of penalty) by issuing a debit note. Buyer shall settle the amount of rectifying invoice and debit note in 8 days from their date of issuance.

2. Chain transactions and triangle transactions

In case of chain transactions or triangle transactions, depending upon the destination of the product, provisions of „Supply of (excise or non-excise) products to non-EU country” or provisions of „Supply of (excise or non-excise) products to EU Member State / within the European Community” are respectively applicable with the following specialities:

Those transactions are deemed as chain transactions where more than two parties are involved in the supply chain, whereas the goods are transported directly from the first party to the last party in the chain.

Triangle transactions are special forms of chain transactions where all of the three parties involved in the supply chain are seated in different EU Member States, whereas the goods are transported directly from the first party to the last party in the chain. Only the Seller or the second party as Buyer in the chain is allowed to transport the products. The Parties are not seated in each others’ member states.

In case of more than two contracting parties (in chain transaction or triangle transaction) based on the Contract, either:

- A. the Seller, or
- B. the second party in the chain (exclusively as Buyer) is allowed to transport or organize the transport of products.

In this (second) case the Buyer declares and guarantees that the Buyer (as second party) does not use the vehicles of its buyers or the vehicles of other parties in the chain, moreover the Buyer can not entrust its buyer (third party) with the transportation. Additionally the Buyer declares and guarantees that any other party in the chain does not transport the goods on behalf of the Buyer.

In case chain transactions or triangle transactions are concluded on FCA and FOB any parity delivery basis, and CIF, CFR, CPT and DAP railway, barge parity delivery basis– irrespective of whether deliveries are concluded under EMCS system or not – “Declaration” is required to be returned by buyer/consignee, moreover paper based Waybill is required to be returned, as follows:

- By each performed delivery, Buyer sends its “Declaration” as per Appendix of the Delivery Contract/Frame Contract/Confirmation of Order to Seller, signed and stamped duly by the Buyer, and
- By each performed delivery, Buyer shall enclose the copy of the CIM/CMR/BL (referred to as „Waybill”) to the „Declaration”, as defined in the Declaration. The Waybill has to be duly signed and stamped by the Seller, the Buyer and the forwarder, and
- If the second party in the chain (as a Buyer) transports (or organizes the transport) the product outside of the territory of the European Community, only in case of fallback of customs (malfunction of electronic) procedure, paper based Waybill duly signed by the Buyer and paper based customs clearance document (“EV document”) is duly returned to the Seller within 15 days from its date of issuance.

Should the Buyer breach any of the above declarations, the Seller upon acknowledgement has the right to rectify its invoice charging VAT as regulated by the Law of Hungary and forward any additional costs and arisen financial responsibilities (any forms of penalty) by issuing a debit note. Buyer shall settle the amount of rectifying invoice and debit note in 8 days from their date of issuance.

3. Excise products

Products are considered excise products if these are under the scope of EMCS system according to Commission Regulation (EC) No. 684/2009 of 24 July 2009.

Buyer undertakes to pay the common charges stated by the relevant customs office (excise duty, VAT, other costs) on weight losses of transport, should such charges be paid by Seller to the customs office. These charges must be paid against invoice/debit note issued by Seller within 15 days from its receipt. HUF will be converted into the relevant currency at the official exchange rate of EUR/ HUF or USD/HUF published by National Bank of Hungary (MNB) on the day of its payment.

In case of delivery of excise products all provisions and declarations are applicable as defined in Part „General Tax Provisions” and respectively in Part “Chain transaction and triangle transactions”, with the following specialties:

3.1 Supply of excise products to EU Member State / within the territory of the European Community

Supply of excise products within the territory of the European Community are delivered under excise duty suspension under EMCS system as described below.

The Parties are aware of the fact that the EMCS system has been introduced and entered into force as of 1st of April 2010 by virtue of Decision no. 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products.

The Parties also declare that, in respect of deliveries of excise products with tax suspension, they observe and proceed under EMCS system according to:

- Decision no. 1152/2003/EC of the European Parliament and of the Council of 16 June 2003 on computerising the movement and surveillance of excisable products, and
- the Council Directive 2008/118/EC of 16 December 2008 concerning the general arrangements for excise duty and repealing Directive 92/12/EEC regulations, and

- Commission Regulation (EC) No 684/2009 of 24 July 2009 implementing Council Directive 2008/118/EC as regards the computerised procedures for the movement of excise goods under suspension of excise duty.

The obligations of the Parties regarding the purchase of excise products are as follows:

- Seller should send a draft E-AAD (E-Accompanying Administrative Document) before the dispatch of products under EMCS system, and
- upon receipt of the deliveries Buyer/Consignee should acknowledge this fact in the EMCS system within 5 working days.

If due to the failure of Buyer/Consignee the confirmation in EMCS system does not arrive at the dispatcher within 30 days counted from the dispatch of the delivery, Seller has the right to forward the arisen financial responsibility (VAT, excise duty and any forms of penalty) to the Buyer by issuing a rectifying invoice/debit note. Buyer shall settle the amount of rectifying invoice or debit note in 8 days from their date of issuance.

Both Parties are responsible for the correctness and validity of the data (type and number of excise license, tax warehouse license number or any other excise taxation-related data) given by them. Any kind of loss or damage arising from the non-validity or incorrectness of the data given by them is the sole responsibility of the Party failing to fulfil this obligation. If this contract itself does not contain all the information, obligatory for the deliveries, Buyer/Consignee is obliged to inform Seller about them in each call.

Buyer declares and guarantees that:

- the consignee possesses valid authorization as tax warehouse or registered consignee, or exempted organization for receiving goods under duty suspension arrangements, and
- the copy of the excise licence shall be sent to Seller, and
- In case of changes of the above registrations or authorization, Buyer informs the Seller promptly about this fact.

In case the Buyer is not the consignee of the Product, the Buyer commits itself to ensure that the obligations stipulated above shall be binding to the consignee as well, except direct excise delivery.

Should Buyer arrange the transportation of products the Buyer undertakes to pay the common charges stated by the relevant customs office (excise duty, other costs) on weight losses of transport to the Seller, if such charges are levied on Seller by the customs office.

Should the Buyer breach any of the above declaration, the Seller upon acknowledgement has the right to forward any additional costs and arisen financial responsibilities (any forms of penalty) by issuing a rectifying invoice/debit note. Buyer shall settle the amount of rectifying invoice or debit note in 8 days from their date of issuance.

In case of delivery under EMCS system on FCA or FOB delivery basis, and in case of chain transactions further on DAP, CPT, CFR railway and barge delivery basis:

By each performed delivery, Buyer sends its "Declaration" as per Appendix of the Delivery Contract/Frame Contract/Confirmation of Order to Seller, signed and stamped duly by the Buyer according to Section "Supply of (excise or non-excise) products within the territory of the European Community" of "General Tax Provisions".

In case of deliveries under EMCS system, in general, no paper based Waybill signed by the buyer/consignee is required to be returned by buyer/consignee. Notwithstanding the above, as addition to "Declaration", paper based Waybill signed by the buyer/consignee is required to be returned by buyer/consignee in the following cases:

- If transactions are concluded on FCA and FOB delivery basis, or
- the relevant tax authority requires for tax audit purposes, or

- In case of fallback of electronic EMCS procedure (malfunction of electronic EMCS system) both paper based Waybill and paper based “report of receipt” of products are required to be returned by buyer/consignee.

Should Seller be obliged to present any original version of the Waybill to the Hungarian Tax Authority during tax audits - upon the request of Seller – without undue delay, Buyer is obliged to present and hand over the duly signed and stamped itemized Waybills to the Seller related to the Delivery Contract/Frame Contract/Confirmation of Order.

3.2 Supply of excise products to non-EU country

Buyer declares and warrants that the goods leave the territory of the European Community within 30 days of the date of supply.

In case of Aliphatic and Paraffin, Jet, gasoline 98 products Buyer shall fill in and send the End-Use Certificate for Dual-Use items (Appendix of Delivery Contract/Frame Contract/Confirmation of Order) to the Seller duly signed and stamped, otherwise the delivery can not be started.

In case of delivery of excise products all provisions and declarations are applicable as defined in Part „General Tax Provisions” and respectively in Part “Chain transaction and triangle transactions”.

III. Legal and other conditions

Article 1 Termination of the contract

1. Termination without cause

If the Parties has concluded their Contract for an unlimited time, either of the Parties shall be entitled to terminate the contract in writing with a notice period of 30 days without specifying the reasons thereof.

The termination notice shall be handed over in person or sent by a letter with certificate of delivery to the Buyer.

In case of termination Parties shall settle with one another all services and the contractual countervalue thereof, performed until the day of termination.

If the Parties has concluded their Contract for limited time more than one year without quantity obligation, MOL shall be entitled to terminate the contract in writing, with a notice period of 90 days without specifying the reasons thereof.

The termination notice shall be handed over in person or sent by a letter with certificate of delivery to the Buyer.

In case of termination Parties shall settle with one another all services and the contractual countervalue thereof, performed until the day of termination.

2. Termination with cause

If it is possible to restore the conditions entirely as existed before concluding the Contract, MOL shall be entitled to rescind from the Contract in writing with immediate effect and without liability for indemnification thereof, or if the conditions existed before concluding the Contract cannot be restored, MOL shall be entitled to terminate the Contract in writing even with immediate effect and without liability for indemnification, in the following cases:

- a) if Buyer and/or any person acting on behalf or as a representative of the same materially violates the provisions of the Business Partner Code of Ethics of MOL Group, or
- b) if Buyer and/or any person acting on behalf or as a representative of it violates the provisions of the HSE Regulations applicable within the territory of MOL or
- c) if Buyer violates its non-disclosure obligations undertaken in the Contract, or
- d) if statement or behaviour/action of Buyer damages MOL reputation, business trustworthiness, or
- e) if Buyer fails to deliver in due time set out in the Contract, or
- f) if Buyer repeatedly or materially violates its contractual obligations not referred to above, or

- g) if Buyer has a debt outstanding for more than 30 days against any member of the MOL Group the sum of which is at least EUR 1000 per any member of the MOL Group or the aggregate of all its debts outstanding for more than 30 days against the members of the MOL Group equals to or exceeds EUR 10,000 (in case any debt is outstanding in a currency other than EUR, such debt has to be converted on the rate of European Central Bank for such exchange / EUR (ECB fixing), or.
- h) if Buyer is insolvent or a petition for liquidation is filed against it.

The letter on rescission or termination shall be delivered in person, by a courier or by sending a letter with certificate of delivery to Buyer. In case of rescission by MOL the Parties shall settle with one another all services performed and the contractual countervalue paid until the day when the rescission becomes effective and shall restore the conditions as existed before concluding the Contract.

In case of termination the Contract for cause by MOL the Parties shall settle with one another all services performed and the contractual countervalue paid – including the breach of contract and its consequences – until the day when the termination becomes effective

In case of rescission or termination the Contract for cause, MOL reserves the right to enforce its rights arising from breach of contract, including the right of being indemnified.

Article 2 Notifications

1. Notification by a letter with certificate of delivery

If the Contract prescribes that a legal statement shall be delivered by sending a letter with certificate of delivery and the addressee does not take over such mail with recorded delivery sent to its delivery address defined in the Delivery Contract/Frame Contract/Confirmation of Order or in lack of this to its registered seat for any reason, the delivery of the mail has to be attempted again. If the repeated delivery proves to be unsuccessful, the mail qualifies as delivered within 5 (five) days from the repeated posting.

2. Notification via electronic mail (e-mail)

The Parties agree that they inform each other on the information related to the performance of the contract (including the issuance and acceptance of calls and orders on the basis of the contract) via electronic mailing system.

Contact details of the contact persons during the performance of the Contract of MOL and Buyer are indicated in the Delivery Contract/Frame Contract/Confirmation of Order

For lack of confirmation of the receipt, the notifications sent electronically via email by the nominated contact persons shall be considered as delivered after one business day from sending.

The Parties acknowledge and accept that until proof of its opposite, the notifications, confirmations defined in the contract are sent electronically, by email to MOL and Buyer without authorized signature or other authorization replacing it.

The Parties are not entitled to refer in front of any court or authority to that that the emails created pursuant to the provisions of the contract are not in line with the formal requirements

of written documents made in the name of the company, unless it was provably applied with a fraudulent or other unlawful intention.

In case of a dispute regarding the identity of the sender or the content of an email, the sending Party shall evidence that the mail was not sent by the person indicated as sender or that it was sent with a content different from the delivered one.

The Parties declare that they consider the email system to be applied secure and appropriate at the time of signing of the contract and also undertake to inform the other Party without delay on the fact or information that the security of the system is threatened. Parties are liable for any damage arising from their late notification.

Parties agree that the electronically sent mail (e-mail) shall be only considered official contact way if it is explicitly allowed by the contract. Parties explicitly set forth that the Contract shall not be terminated by electronically sent mail.

3. General rules of business-communication

Buyer confirms that its contact data indicated in the Contract – phone number, postal address and email address – serve the purpose of official, business related communication between Buyer and Seller.

Buyer confirms that its contact persons and their contact data registered in the Contract (email address(es), postal address(es) and phone number(s)) are regarded as the official, contract-related business communication channels.

Buyer also confirms that Seller or their Subcontractor(s) are entitled to contact Buyer at the indicated communication channels with its business communication. (marketing activities, market-research etc) .

Article 3 Regulations

1. Acceptance of Business Partner Code of Ethics

By the execution of the Contract, the Buyer certifies that it has reached the Business Partner Code of Ethics of MOL Group on www.mol.hu, it has studied and understood what has been stipulated therein and agrees to be subject to the obligations deriving therefrom.

2. Acceptance of the HSE Regulations

The Buyer undertakes to fully comply with the internal HSE Regulations (working-, fire-, environment protection, traffic etc. rules) effective within the territory of the Seller (available on the Seller's website <http://mol.hu/en/about-mol/supplier-center#hse-appendix-of-contracts>)

By signing the contract the Buyer certifies that it has studied and understood what has been stipulated therein and agrees to be subject to the obligations deriving therefrom.

If the Buyer uses a subcontractor, the Buyer undertakes that it strictly makes the subcontractor study and comply with the internal HSE Regulations (working-, fire-, environment protection, traffic etc. rules) effective within the territory of the Seller.

3. Duty of notification

If the representatives and/or subcontractors of the Buyer suffer or cause an accident within the territory of MOL they are obliged to report without delay to the representatives of the HSE organization and, furthermore, obliged to fully cooperate with the competent authorities and representatives of the HSE organization for the purpose of investigating and clearing up of the circumstances of the accident.

Article 4 Penalty

1. Non-performance penalty

If, due to any reasons attributable to Buyer MOL terminates or rescinds the Contract, Buyer is obliged to pay a penalty on non-performance that equals to 10 % of the contractual value as the basis of penalty.

2. Penalty for violation of non-disclosure obligation

If the Buyer violates its non-disclosure obligation , it shall pay penalty that equals to 100.000 EUR

3. Penalty for violation of HSE regulations

If the Buyer or its subcontractor violates the HSE regulations on the registered office, business premises and branch offices of MOL Plc. during performing the contract, it shall pay penalty as to the penalty Appendix of “HSE requirements for carriage of dangerous good (on roads/inland waters) in sites and premises of MOL member companies” (further “ HSE regulations”) on mol.hu/en/about-mol/supplier-center#hse-appendix-of-contracts

The facts and faults which may be assessed during the on-the-spot checks carried out by MOL Plc. and which are bases for the application of penalty and the other conditions of the penalty-calculation are regulated in Appendix of the “HSE regulations”

The Buyer shall be responsible and shall pay penalty for the violation of the HSE regulations by his subcontractors, too.

4. General rules of penalty

- MOL is also entitled to enforce the different types of penalties against the Buyer together.
- In line with the rules of indemnification, MOL is entitled to claim compensation for damages exceeding the amount of the penalty.
- MOL may enforce the amount of the penalty in a separate demand letter that shall be paid by Buyer via bank transfer within 15 days of the receipt thereof.

5. Liability

- Except in case of gross negligence or willful misconduct, neither party shall in any event, including any negligent act or omission on its part, be liable to the other for any consequential, unforeseen, indirect or special losses, expenses or damages of any kind in connection with the Contract.
- The provisions of this section shall continue to apply notwithstanding the termination or expiry of the Contract for any reason whatsoever.

Article 5 REACH

The relevant REACH clause (substance or intermedier) is to be applied as to the REACH registration type of the component(s). The REACH documents (Customer’s Use List, List of Undentified Uses, SCC in case if intermediates and also SDS) are attached to the Contract/Confirmation of Order as Appendix and form an integral part of it.

REACH clause 1 (*all products except for Benzene and Petrol Coke*):

- a) Parties establish that the Product (material, article, mixture) subject to the contract falls under the scope of Regulation (EC) No. 1907/2006 of the European Parliament and of the Council concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (hereinafter: **REACH Regulation**). Buyer declares that it is aware of the provisions of the REACH Regulation and undertakes to fully comply with the provisions applicable to it. Parties agree to cooperate in every respect to comply with the provisions included in REACH Regulation.
- b) Buyer acknowledges that the Manufacturer or Importer of the Product has submitted a registration request for the Product subject to the contract in accordance with the REACH Regulation for the uses specified in the List of Identified Uses, accordingly the Product has been registered for these uses. The List of Identified Uses is attached to the contract as Appendix. MOL sells the Product for the uses mentioned above and Buyer takes over the Product for a use covered by these uses.
- c) Buyer acknowledges that MOL has prepared the Safety Data Sheet ("SDS") of the Product according to the REACH Regulation and with respect to the Identified Uses.

Buyer confirms that he has received the SDS of the Product in printed or electronic form, he has studied and understood the information included therein and will proceed during the use or possible resale of the Product in compliance with such information and the provisions of REACH Regulation.

Parties agree that if the SDS is updated, MOL will send the new, dated version of the SDS to the Buyer in electronic format (via e-mail attached, via a link provided in an e-mail or on data medium). Buyer - by signing the present contract - declares that it acknowledges the above given means of electronic transmissions as appropriate transmission means in accordance with Article 31 (9) of the REACH Regulation.

Parties declare that if the use of the Buyer is not covered by any of the uses defined in the List of Identified Uses, according to the REACH Regulation, the Buyer will be obliged to prepare the Chemical Safety Report for those uses which differ from the ones specified in the Safety Data Sheet.

The Parties shall use e-mail addresses of the Buyer and MOL included in the relevant Clause of the Contract for sending the declarations of MOL related to the SDS. Parties shall inform each other immediately on any change of e-mail addresses. The SDS-s and the related declarations sent out in an electronic format or as an e-mail message using the e-mail addresses mentioned above shall reach the Buyer without an official company signature or identification substituting it. The Parties shall acknowledge this and they shall consider them as accepted unless proven otherwise. With regard to the e-mail messages generated in accordance with the rules laid down in the contract, Parties shall not claim in court or any other authority that they were not in compliance with the requirements concerning written representations made in the name of the company, except when it can be proven that they were applied with fraudulent intentions or in any other illegal attempt. Parties agree to consider the notification system to be applied safe and suitable for the purpose at the time the Contract is executed and they undertake to inform the other Party immediately when during operation any threat is imminent according to their best knowledge as to the safety of the system. Parties shall bear all responsibility for any delay in providing the information.

- d) The Buyer acknowledges that it is liable for the compensation of all damages occurred in connection with the breach of the provisions of the REACH Regulation or its obligations of cooperation.

REACH clause 2 (for product: Benzene):

- a) The Parties ascertain that the Product (substance, article, mixture) subject to the contract is in scope of Regulation (EC) No. 1907/2006 of the European Parliament and of the Council concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (hereinafter: REACH Regulation). The Buyer declares that it is aware of the provisions of the REACH Regulation and undertakes to fully comply with the provisions concerning him. Parties agree to cooperate in every respect to fulfil the requirements included in REACH Regulation.
- b) The Buyer acknowledges that the Manufacturer or Importer of the Product has submitted a registration request for the Product subject to the contract in accordance with the REACH Regulation for the uses specified in the List of Identified Uses, accordingly the Product has been registered for these uses. The List of Identified Uses is attached to the Use Declaration of Buyer as Appendix to the contract. MOL sells the Product for the uses mentioned above. By signing the Use Declaration of the Buyer attached to the contract the Buyer confirms that it takes over the Product for a use covered by these uses.
- c) The Buyer acknowledges that MOL has prepared the Safety Data Sheet ("SDS") of the Product according to the REACH Regulation and with respect to the Identified Uses.

The Buyer confirms that he has received the Safety Data Sheet (SDS) of the Product in printed or electronic form, he has studied and understood the information included therein and will proceed in compliance with that and the provisions of REACH Regulation during the use or possible resell of the Product.

Parties agree that if the SDS is updated, MOL will send the new, dated version of the SDS to The Buyer in electronic form (via e-mail attached, via a link provided in e-mail or on data medium).

The Buyer by signing the present contract declares that it acknowledges the above written means of electronic transmission as appropriate transmission means in accordance with Article 31 (9) of the REACH Regulation.

- d) The Product was registered as an isolated transported intermediate, therefore the Buyer have to declare that the synthesis of other Product(s), from the Product subject to the contract, is made under Strictly Controlled Conditions as defined in REACH Regulation. The concerning written declaration (hereinafter: SCC Confirmation) is being attached to the contract as Appendix. In case of any change in the conditions included in the SCC Confirmation, the Buyer shall inform MOL immediately.
- e) In the absence of the required SCC Confirmation, MOL is entitled to refuse delivering the Product until the required and valid SCC Confirmation is received and/or MOL is entitled to terminate the Contract with immediate effect.

REACH clause 2 *(for product: Petrol Coke)*:

- a) Parties establish that, the product (substance, article, mixture, hereinafter: Product) subject of the contract is in the scope of Regulation (EC) No. 1907/2006 of the European Parliament and of the Council concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (hereinafter: REACH Regulation), but according to Article 2. (7) point b) and according to Annex V., the Product is exempted from REACH. Buyer declares that it is aware of the provisions of the REACH Regulation and undertakes to fully comply with the provisions applicable to it. Parties agree to cooperate in every respect to comply with the provisions included in REACH Regulation.
- b) Buyer acknowledges that the Manufacturer or Importer of the Product has submitted a notification to the European Chemical Agency with the data, requested in the Regulation (EC) No. 1272/2008 of in the European Parliament and of the Council on classification, labeling and packaging of substances and mixtures.
- c) Buyer confirms that he has received the SDS of the Product in printed or electronic form as Appendix of the contract, he has studied and understood the information included therein and will proceed during the use or possible resale of the Product in compliance with such information and the provisions of REACH Regulation.

Parties agree that if the SDS is updated, Seller will send the new, dated version of the SDS to the Buyer in electronic format (via e-mail or on data medium).

The Parties shall use e-mail addresses of the Buyer and the Seller included in the relevant Clause of the Contract for sending the declarations of the Seller related to the SDS. The parties shall inform each other immediately on any change of e-mail addresses. The SDS-s and the related declarations sent out in an electronic format or as an e-mail message using the e-mail addresses mentioned above shall reach the Buyer without an official company signature or identification substituting it. The Parties shall acknowledge this and they shall consider them as accepted unless proven otherwise. The contracting Parties mutually declare that they consider the e-mail messages concerning the Safety Data Sheet sent during their contractual relationship as if they were duly signed hard copy written documents by employees holding the authority to sign by authorised signature or as an appointed agent, thus both the person of the sender and the contents of the letter are deemed to be authentic unless proven otherwise, and they consider the declaration delivered by sending it to the given e-mail address. With regard to the e-mail messages generated in accordance with the rules laid down in this Contract, Parties shall not claim in court or any other authority that they were not in compliance with the requirements concerning written representations made in the name of the company, except when it can be proven that they were applied with fraudulent intentions or in any other illegal attempt. Parties agree to consider the notification system to be applied safe and suitable for the purpose at the time the Contract is executed and they undertake to inform the other party immediately when during operation any threat is imminent according to their best knowledge as to the safety of the system. Parties shall bear all responsibility for any delay in providing the information.

Article 6 Other conditions

1. Non-disclosure clause

Parties agree that all data, facts – in particular, but not limited to the existence of the contract and its contents – associated with the other Party and its activities received or obtained at any time, in any manner by one Party in connection with the conclusion and performance of the Contract, shall be considered as business secret (confidential information) and as such, it shall not be disclosed or made accessible to third parties or be used for purposes other than performing the Contract.

This provision shall not apply to the information handed over to MOL Group members. The fulfilment of the confidentiality obligation of MOL Group members is ensured by the MOL

This provision shall not apply to the information to be disclosed by the MOL to third parties providing finance-accounting, legal, HR, insurance, additional financial or debt collection services for the MOL upon contract, and to the assignee in respect of the information necessary for the execution and performance of the assignment agreement in case of assignment of claims arising from the Contract by the MOL furthermore to a third party if the Contract requires the providing a financial security and the information is necessary for the execution and performance of the agreements that are connected to the required security.

The obligation of non-disclosure shall not apply to information which:

- (i.) is in the public domain, or – due to a reason other than the act or omission of the receiving Party – subsequently becomes publicly known, or
- (ii.) was provably in the possession of the receiving Party prior to the effective date of the contract, or
- (iii.) the receiving Party acquired from a third party who is not under a confidentiality obligation vis-à-vis the Party concerned by such information, or
- (iv.) is to be made public or disclosed pursuant to the law, stock exchange regulation or authority order, to the extent such disclosure is legally required.

The termination of the present Contract for whatever reason shall not affect the present confidentiality obligation, which shall expire 3 years from the date of termination.

2. Reference

Both parties are entitled to refer to the Contract or their cooperation with the other Party if a third party explicitly requests this during a call for tender, public procurement process or contract negotiations. Without having an explicit written consent from the other Party Parties only entitled to disclose the existence and the subject of the Contract (with disclosing the volume of goods or services pertaining to the subject matter of the contract) to the third party.

3. Force Majeure

It is not qualified as breach of contract, if any/either of the contracting Parties cannot perform its contractual obligations due to reasons beyond the control of any of the Parties (force majeure). Circumstances to be considered as force majeure shall mean unforeseen events that cannot be prevented by human efforts (e.g. war, earthquake, flood, fires, terrorist attack, etc.), are beyond the control of the Parties and directly hamper the given Party's ability to perform its contractual obligations.

The contractual deadlines shall be extended in proportion to the duration of force majeure. If the period of force majeure exceeds 30 days, the Parties shall conduct negotiations on the possible amendment of the contract. If such negotiations are not successful within 10 days, either of the Parties shall be entitled to terminate the contract with immediate effect, even if it would otherwise not be entitled to do so pursuant to the governing law or the contract, furthermore the Parties shall, without delay, settle accounts with one another as stated for the termination of the Contract, in accordance with the rules applicable to subsequent impossibility.

The contracting Parties shall, without any delay, notify one another in writing of the threat or the occurrence of any force majeure situation and its expected duration. Damages deriving

from late notification of the threat or the occurrence of force majeure shall be borne by the Party liable for such late notification.

4. Invalidity

Should any provision of the Contract becomes void or invalid, it does not effect the validity of the other provisions and the Contract itself, unless the Parties would not have concluded the Contract without the provision proved to be void or invalid.

5. Transferability / Assignment

MOL is entitled to transfer/assign the Contract in whole or in part or specific rights, obligations or claims arising from the Contract to a third party, with the prior notice of the Buyer. By signing the Contract, the Buyer irrevocably consents to any such transfer/assignment

6. Applicable law and arbitration clause

Parties agree that all issues covered by the Contract – including the validity of the contract, the contractual provisions, declarations, agreements and obligations – shall be governed by the laws of Hungary, and by excluding the conflicting rules of this law.

Parties agree that all disputes deriving from or in connection with the Contract, its breach, termination, validity or interpretation, shall be exclusively resolved by the Court of Arbitration attached to the Hungarian Chamber of Commerce and Industry, Budapest, in accordance with its own Rules of Procedure. Parties shall obey to the judgement of the Court of Arbitration. The number of arbitrators is three. The language governing the contract shall be applied during the procedure.

7. Full agreement clause

The Contract constitutes the full agreement between the Parties regarding the subject matter. By concluding the Contract all prior negotiations made by the Parties either verbally or in writing and respectively all their prior agreements having the same subject matter are hereby repealed. Those customs which the Parties applied before in their business relation and those practices they evolved within each other do not form part of the Contract; nor do any of those customs which are known widely and commonly and are regularly used by Parties of similar contracts in the given business.

8. Other conditions

Change of company registration data, including change of company name, registered seat, representative, bank and bank account number, organisation responsible for the conclusion and performance of the Contract and change of contact persons, shall not qualify as amendment of the Contract. Such changes shall, depending on circumstances of the given case, be communicated by the affected Party to the other Party in writing 10 days in advance or 10 days following the occurrence (registration) of the change.

The Contract concluded in writing may also be amended in writing in paper form only, unless the Parties agree in the Contract to amend it in electronic form.

9. Sanction clause

Seller and the Buyer warrant that the subject of the Contract under the present GT&C and the representatives involved in the Contract are not subject to any type of Trade restrictions (included but not limited punitive measures, sanctions under any laws, regulations, decrees, ordinances, orders, demands, requests, rules or requirements of the European Union, any EU

member state, the United Nations or the United States of America applicable to the parties relating to trade sanctions, foreign trade controls, export controls, non-proliferation, anti-terrorism and similar laws) Both Parties in any event agree to hold the other Party harmless from any losses, costs, damages, fines and/or other penalties incurred as a result of the breach of this warranty. Neither party shall be obliged to perform any obligation otherwise required by the Contract (including without limitation an obligation to perform, deliver, accept, sell, purchase, pay or receive monies to, from, or through a person or entity, if this would be in violation of Trade Restrictions.

10. Anti-corruption clause

Seller and the Buyer warrant that in connection with the Contract under the present GT&C they will each respectively comply with all applicable laws, rules, regulations, decrees and/or official government orders of the European Union and the United States of America relating to anti-bribery and anti-money laundering.

Both, Buyer and Seller represent, warrant and undertake to the other that they shall not, directly or indirectly, pay, offer, give or promise to pay or authorize the payment of, any monies or other things of value to:

- a) a government official or an officer or employee of a government or any department, agency or instrumentality of any government;
- b) an officer or employee of a public international organization;
- c) any person acting in an official capacity for or on behalf of any government or department, agency, or instrumentality of such government or of any public international organization;
- d) any political party or official thereof, or any candidate for political office;
- e) any director, officer, employee or agent/representative of an actual or prospective counterparty, supplier or customer of Buyer or Seller;
- f) or any other person, individual or entity at the suggestion, request or direction or for the benefit of any of the above-described persons and entities, or
- g) engage in other acts or transactions.

11. Duty of notification in the Electronic Public Road Trade Control System (hereinafter abbreviated as: EKAER) in case of Intra community transactions

If the goods are transported by road Buyer accepts that transport can only be started in possession of an EKAER number in accordance with Hungarian Act XCII of 2003 on the Rules of Taxation. Buyer is obliged to provide MOL with the data necessary for the notification in the Order, or at the latest before the deadline specified by the law.

In the event of a change regarding the originally given data falling in the sphere of the Buyer, the Buyer shall immediately provide MOL with the changes.

If Buyer fails to provide the data necessary for the EKAER notification requested by MOL before beginning the execution of the transport, MOL shall not be liable for the delay resulting from this omission of the Buyer unless the delay is due to gross negligence or intentional behaviour of MOL.

Buyer undertakes to pay the charges stated by the Hungarian tax authority (penalty or other costs) on non-compliance of EKAER data supply due to the failure of Buyer, should such charges be paid by Seller to the tax authority. These charges must be paid by Buyer against debit note issued by Seller within 15 days from its receipt. HUF will be converted into the relevant currency at the official exchange rate of EUR/ HUF or USD/HUF published by National Bank of Hungary (MNB) on the day of its payment to the tax authority.