

Inowrocław, 16.12.2021

**To: Suppliers of  
Inowrocławskie Kopalnie Soli Solino S.A.**

Re: **Change of invoicing address from 1 November 2022**

**Dear Suppliers,**

In view of the introduction of a central accounting system for the purchases of goods and services by Inowrocławskie Kopalnie Soli Solino S.A., implemented by ORLEN Centrum Usług Korporacyjnych Sp. z o.o. seated in Płock, **all invoices with a date of sale in January 2022 or later must be sent to the following address:**

**ORLEN Centrum Usług Korporacyjnych Sp. z o.o.  
ul. Łukasiewicza 39  
09-400 Płock**

**with the word 'FAKTURA' (INVOICE) on the envelope.**

Additionally, please make sure that the invoice includes details enabling us to **clearly identify the organizational unit** of the Company that issued the purchase order. So, the following information is required at all times: **symbol or cost center of the ordering unit**, or the **full name** of your partner at IKS Solino S.A. and **SAP PO number**, if applicable.

Also, your invoices should be – as far as practicable:

- printed on plain (single-color) paper, preferably white,
- without bar codes,
- computer-generated or typed, without hand-written notes, redundant stamps and smudges etc.,

because the invoices are scanned and recognized in an intelligent processing system and such elements as listed above affect the interpretation of their content.

The envelope, addressed and marked as indicated above, should contain your invoice and **only essential enclosures** confirming the delivery of the purchased goods/services (e.g. acceptance record). Any other communications related to the purchases of goods and services by IKS Solino S.A. should be sent separately and directly to the relevant organizational units of the Company (following established practices).

Your compliance with the request and guidance above is crucial, as it will improve identification of your invoices amongst large volumes of correspondence and enhance the acceptance, clearing and payment processes, which is also naturally beneficial to you as the Suppliers.

We kindly ask you to prepare for the changes in the processing of correspondence and, in particular, to update our invoicing address in your IT systems and include the required details in your invoices.

**Please note that you can also submit your invoices in electronic form by e-mail (as PDF files) subject to a special agreement (form attached).**

**Agreement on the Transmission of Electronic Invoices**

**Recipient:**

Inowrocławskie Kopalnie Soli „Solino” S.A.

ul. Św. Ducha 26a

88-100 Inowrocław, Poland

entered into the register of entrepreneurs of the District Court in Bydgoszcz, 8<sup>th</sup> Commercial Department of the National Court Register, maintaining Company files, under NCR No. 0000045258, Tax Identification Number (VAT) 5560800684, share capital PLN 19 862 100.00, fully paid up,

**Issuer:**(full name and address of the supplier/contractor):

.....

.....

TIN/VAT No.: .....

1. Acting under the law of 11 March 2004 on the Tax on Goods and Service (i.e. Dz. U. of 2020, Item 106, as amended) The Recipient agrees to receive electronic invoices made and transmitted by the Issuer from the moment of signing of this Agreement by IKS Solino S.A.
2. E-invoices, corrective e-invoices, duplicate e-invoices and electronic debit/credit notes shall be sent by e-mail in the form of PDF files from the following e-mail address(-es) of the Issuer:

.....

.....

according to the Electronic Invoicing Instructions concerning the transmission of e-invoices for the Inowrocławskie Kopalnie Soli „Solino” S.A. (attached with this Agreement)

3. The correct e-mail address for sending the documents referred to in Section 2 of this Agreement to the Recipient shall be: [efaktura.oiks@orlen.pl](mailto:efaktura.oiks@orlen.pl)
4. The correct e-mail address for acknowledging the receipt of any of the documents referred to in Section 2 of this Agreement shall be:

.....@.....

The Issuer's failure to specify an e-mail address for the acknowledgment of receipt shall be considered as a waiver of such acknowledgment.

Receipt of an e-invoice shall be confirmed by the Recipient's e-mail system at the time the document is entered into the accounting system and the date of receipt shall be the date the e-invoice is received in the Recipient's e-mail.

5. If any of the addresses indicated in Sections 2, 3 and 4 above should change, the parties undertake to notify each other of the change in writing or by e-mail.
6. If any formal or technical obstacles should prevent the Issuer from making and/or sending invoices in electronic form, such invoices shall be printed and sent in paper form.
7. The Recipient's consent to accept electronic invoicing may be withdrawn at any time. In such a case the Issuer shall lose the right to issue and sent electronic invoices from the day following the day the Issuer was notified about the withdrawal of consent.
8. By accepting this Agreement the Issuer declares to have read and understood the attached Electronic Invoicing Instructions of Capital Group of Polski Koncern Naftowy ORLEN S.A. and that the Issuer shall comply with its guidelines.
9. The contact persons in any matters related to this Agreement shall be:  
For the Recipient: Mr. Jakub Pesta ([jakub.pest@orlen.pl](mailto:jakub.pest@orlen.pl)) and Ms. Agnieszka Wiśniewska ([agnieszka.wisniewska@orlen.pl](mailto:agnieszka.wisniewska@orlen.pl))  
For the Issuer: .....
10. A signed copy of this Agreement must be sent to the Recipient's address in an envelope marked as 'E-invoicing Agreement'.

**Recipient**

**Issuer**

.....

(authorized signature)

.....

(authorized signature)

## Electronic Invoicing Instructions concerning the transmission of e-invoices for the Capital Group of Polski Koncern Naftowy ORLEN S.A.

### Definitions

**E-invoice** – invoice, corrective invoice, duplicate invoice, or credit/debit note in the form of an electronic document meeting the requirements specified in the legal provisions regulating the method of transmitting and storing electronic invoicing documents.

**Recipient** - Inowrocławskie Kopalnie Soli „Solino” S.A.;

**Issuer** - the entity from which Inowrocławskie Kopalnie Soli Solino S.A. purchase goods or services and which issues electronic documents;

**Agreement** – the document in which the Recipient agrees to receive e-invoices;

### General provisions

1. These Instructions specify the terms and conditions of transmitting e-invoices by the Issuer to the Recipient.
2. The Issuer shall be able to use the option of sending e-invoices to the Recipient, provided that the following requirements are satisfied jointly:
  - a. The Issuer received the Agreement on the Transmission of Electronic Invoices, signed by the Recipient,
  - b. The Issuer fully complies with the requirements specified in the Instructions.

### Requirements for the transmission of electronic invoices

3. E-invoices shall be issued only in the form of PDF files. Invoices in other formats shall be rejected by the Recipient.
4. E-invoices shall be sent from the address(-es) specified by the Issuer in the Agreement.  
E-invoices sent from other addresses, without prior notification of the Recipient, shall not be accepted.
5. E-invoices shall be sent to [efaktura.oiks@orlen.pl](mailto:efaktura.oiks@orlen.pl)
6. E-invoices shall be sent each separately, i.e. one (1) e-mail may only have one (1) invoice attached.
7. Any other attachments (acceptance records, delivery notes, technical specifications etc.) shall make additional pages of the invoice file, however the file may not exceed 10 MB.
8. **It is unacceptable** to include in e-mails, especially in the footer, any other graphic files (such as JPEG, TIF or BMP). E-mails containing any files in the above-mentioned formats, except for the PDF invoice file, shall not be accepted by the Recipient. Files should not be compressed e.g. to ZIP files, or indirectly included in a message attached/forwarded along with the e-mail.
9. E-mails shall have relevant information in the subject line/box to enable identification of the document being sent.
10. The Recipient may acknowledge the receipt of an e-invoice by sending a confirmation to the address indicated by the Issuer in the Agreement. If several addresses for e-invoicing have been specified by the Issuer, there should be one address indicated in the Agreement to which confirmations will be sent by the Recipient.
11. Any change of the address(-es) referred to in Sections 2 and 4 of the Agreement shall require a notification sent to the Recipient's address indicated in Section 9 of the Agreement.
12. The Issuer is required to keep an archive of e-invoices issued, in the form of copies of the PDF files sent to the Recipient, where the invoices provide the basis for the Recipient to offset the VAT amount due against the input VAT. If the above requirement is not complied with, or if the archived copy of an e-invoice is incorrect for formal, legal or material reasons, the Issuer shall be obliged to compensate the Recipient for the damage suffered as a result of imposing on the Recipient a tax liability, including any ensuing sanctions and interests, by the tax authority.
13. The Issuer undertakes to make and keep an archive of the copies of the e-invoices referred to in Section 13 above, according to the generally applicable regulations of the tax law in this respect.

### Final provisions

14. The Issuer may send e-invoices to the Recipient already on the first business day following the date of receipt of the Agreement signed by the Recipient.
15. The Recipient's consent to accept electronic invoicing may be withdrawn at any time, in particular in the event that the Issuer fails to comply with the requirements contained in these Instructions.  
Withdrawal of the consent shall be effected by sending a relevant notice by the Recipient to the Issuer's e-mail address specified in Sections 2 and 4 of the Agreement.
16. The Issuer may opt out of the Agreement on the transmission of electronic invoices by notifying the Recipient by e-mail to the address specified in Section 9 of the Agreement.
17. The Recipient's e-mail address specified in Section 9 of the Agreement shall be used in case there should be any questions or doubts regarding the matter.