GENERAL TERMS AND CONDITIONS FOR THE SUPPLY OF GOODS AND SERVICES
of Smurfit Westrock Czech s.r.o., Žebrák plant
(GTC No. 2026/1)

1. INTRODUCTORY PROVISIONS
1.1 For the purposes of these General Terms and Conditions for the supply of the Supplier's goods and services, the following terms shall have the meanings set out below:
"**Supply**" means any supply by the Supplier to the Buyer, including the supply of Goods and/or the provision of Services;
"**Buyer**" means the contracting party purchasing the Supply;
"**Supplie**r" means Smurfit Westrock Czech s.r.o., with its registered office at Skandinávská 1000, Žebrák, Beroun District, Postcode 267 53, Company ID No. 251 05 582, registered in the Commercial Register maintained by the Municipal Court in Prague, Section C, File 50063, or its Žebrák plant, as applicable;
"**Order**" means an order placed by the Buyer with the Supplier. The Supplier may specify the detailed content requirements that each order placed with the Supplier must meet;
"**Goods**" means products made of corrugated, solid and laminated board, wooden or plastic packaging, and any other goods supplied by the Supplier to the Buyer, including any products supplied by the Supplier as part of the Services;
"**Services**" means all services provided by the Supplier to the Buyer, in particular design consultancy and packaging solution proposals;
"**GTC**" means these General Terms and Conditions for the supply of the Supplier's Goods and Services.
1.2 These GTC shall form an integral part of all negotiations by the Supplier concerning a Supply and of contracts for the sale and purchase of Goods supplied by the Supplier and/or contracts for the provision of Services, including any framework purchase agreements concluded between the parties and any other type of contract concluded between the Supplier and the Buyer. The Buyer's commercial or purchasing terms and conditions are expressly excluded. Any amendment to the GTC shall be valid only if made in writing and duly signed by a person authorised or empowered by the Supplier. Differing terms agreed in writing between the Supplier and the Buyer shall prevail over the GTC.
1.3 The GTC and any amendments thereto may be published on the Supplier's relevant website, www.smurfitwestrock.cz, and a reference to the webpage on which the GTC are published shall be sufficient for them to be binding.
2. OFFER OF GOODS AND PROVISION OF SAMPLES
2.1 In response to the Buyer's enquiry, the Supplier shall submit an offer for Goods and/or Services in the form of a quotation. Unless otherwise stated in the quotation, the prices offered for Goods and Services shall remain valid for thirty (30) days from dispatch. Prices for tools and printing plates are estimated; the final price shall be determined after completion.
2.2 Quoted prices exclude all applicable taxes, in particular value added tax, national and/or local excise taxes, levies and customs duties of any kind applicable to the Goods and Services ("**Taxes**"). All Taxes shall be paid by the Buyer unless the Buyer provides the Supplier with a valid certificate of exemption from the relevant Tax.
2.3 Until a Purchase Contract is concluded, the Supplier reserves the right to amend or withdraw any offer for Goods and Services sent or published by it to the Buyer, including as regards quantity, price, material or delivery time. The Supplier shall not be bound by an offer for Goods and Services unless the offer expressly states otherwise.
2.4 At the Buyer's request and on the basis of a serious enquiry, the Supplier may send samples of the requested Goods so that the Buyer may familiarise itself with their parameters.
3. CONCLUSION OF THE PURCHASE CONTRACT
3.1 The contractual relationship between the Supplier and the Buyer in respect of a specific Supply shall be established either (i) by a written purchase contract signed by the Supplier and the Buyer ("**Purchase Contract**"), or (ii) by a written Order issued by the Buyer, sent to the Supplier and confirmed by the Supplier in writing ("**Order Confirmation**"), thereby concluding the Purchase Contract. A Purchase Contract is concluded when signed by both parties and the copy signed by both parties is delivered to the Supplier. The Supplier shall send the draft Purchase Contract to the Buyer. Communication between the Supplier and the Buyer, including the Order and Order Confirmation, may also take place by email or electronic data interchange (EDI). All telephone or oral orders and order confirmations must be confirmed in writing to be valid.
3.2 If the Order and/or Order Confirmation does not contain all particulars required by the GTC, either party shall notify the other of the defect and propose a remedy so that, after clarification of the Order and/or Order Confirmation, a Purchase Contract may be concluded or a duly issued Order may be confirmed by an Order Confirmation. This procedure shall also apply to amendments proposed in the Order Confirmation unless the Buyer approves without undue delay an Order Confirmation that deviates from the Order.
3.3 All Orders are subject to acceptance by the Supplier by means of an Order Confirmation.
4. PURCHASE PRICE
4.1 The purchase price shall be agreed by the parties in the Purchase Contract ("**Purchase Price**"). The Purchase Price may also be determined by reference to the Supplier's price list.
4.2 Unless otherwise stated, the Purchase Price shall be in Czech crowns, excluding VAT and any other Taxes.
4.3 Unless otherwise stated, the Purchase Price includes transport costs but excludes the costs of tools and printing plates used to prepare the Goods for the Buyer.
5. PAYMENT TERMS
5.1 The Buyer shall pay the Purchase Price to the Supplier on the basis of a duly issued invoice in accordance with the Purchase Contract.
5.2 Unless otherwise stated, each invoice shall contain all statutory particulars of a tax document.
5.3 Unless otherwise stated, all invoices are due within 21 days of delivery. If the funds are not credited to the Supplier's account or paid in cash at the Supplier's cash office no later than the due date, the Buyer shall pay, in addition to the invoiced amount due, default interest of 0.05% of the invoiced amount for each day of delay until payment in full.
5.4 If the Buyer is late in paying any amount, even part of the Purchase Price for any Order, the Supplier may suspend all further processing of Orders or Supplies of Goods and/or Services to the Buyer until all amounts owed to the Supplier have been paid in full.
6. DELIVERY TIME
6.1 The delivery time shall be specified in the Purchase Contract. If it is not specified, the standard delivery times available from the Supplier's sales department shall apply. Standard delivery times range from 5 to 15 business days, depending on the product type and production equipment. If the Supplier has no specification of standard delivery times, the delivery time customary in the parties' course of business shall apply.
7. QUANTITY TOLERANCE
7.1 Differences between the actual number of pieces of Goods delivered according to the delivery note and the quantity stated in the Purchase Contract, within the following tolerances, shall constitute proper performance and shall not be reflected in the Purchase Price: ordered quantity up to 500 pcs, ±25%; 501–3,000 pcs, ±20%; above 3,000 pcs, ±10% of the required quantity. The Buyer shall take delivery of and pay for such quantity of Goods.
8. TRANSPORT AND RETURNABLE PACKAGING
8.1 The Supplier shall supply the ordered Goods on EUR pallets using suitable palletisation patterns appropriate to the dimensions of the ordered Goods and taking account of the Buyer's requirements. Pallets are either sold together with the Goods, their price being charged separately in accordance with the Supplier's current price list, or are returnable.
8.2 Unless otherwise agreed by the parties, the Buyer shall return returnable pallets undamaged to the Supplier's registered office, at the Buyer's expense, within 30 (thirty) days of delivery of the Goods to the Buyer.
8.3 If, for any reason, pallets are not returned to the Supplier within the period stated in Article 8.2 or in proper condition, the Supplier may require the Buyer to pay compensation in the amount specified in the Supplier's current price list. Both parties shall maintain accurate records of pallets delivered and subsequently returned by the Buyer and shall reconcile the balance monthly, confirmed by email. The Supplier will not repurchase pallets supplied as a non-returnable part of the Goods.
8.4 The Supplier may refuse to accept damaged pallets. In such case, the Supplier shall send written notice to the Buyer and the pallets shall not be deducted from the pallet account.
8.5 If the Buyer requests the use of heat-treated pallets, the Supplier does not guarantee compliance with inspection requirements in the countries of export.
9. DELIVERY AND ACCEPTANCE OF GOODS BY THE BUYER
9.1 Delivery of the Goods means their delivery to the place specified in the Purchase Contract. If the Supplier is not required to deliver the Goods to a particular place, the Goods shall be deemed delivered when, following notice from the Supplier, they are ready for collection at the relevant Supplier plant and may be invoiced.
9.2 After taking delivery, the Buyer's authorised person shall confirm receipt in writing on the delivery note or other accompanying document and state legibly their first name, surname, identity card number or personal identification number. At the Supplier's request, the Buyer's representative shall prove that they are authorised to accept the Goods. The Buyer shall always arrange unloading of the ordered Goods.
9.3 Where the Supplier transports the Goods to a place designated by the Buyer, the Buyer shall accept the Goods at the place and time agreed in the Purchase Contract. If the Buyer fails to accept the Goods properly and on time, the Supplier shall store them at the Buyer's expense at an address notified to the Buyer. If the Buyer does not collect the Goods within 14 (fourteen) days of storage, the Supplier may send them, at the Buyer's expense, to the Buyer's billing address or dispose of them at the Buyer's expense, and the Buyer shall have no claim to delivery. This shall not affect the Supplier's right to the Purchase Price and all costs incurred in connection with storage and disposal.
9.4 For Goods held by the Supplier in stock, the Buyer shall accept the ordered stock Goods within 60 (sixty) days of conclusion of the Purchase Contract. If the Buyer fails to collect them within that period, the Supplier shall send an email notice requiring collection within an additional 14 (fourteen) days. If the Buyer still fails to accept them, the Supplier may send the stock Goods, at the Buyer's expense, to the Buyer's billing address and invoice them and/or dispose of them at the Buyer's expense. This shall not affect the Supplier's right to the Purchase Price and all storage and disposal costs.
9.5 Where the Goods are to be collected in person, the Buyer shall collect them within 48 hours after an emailed collection notice. After expiry of that period, the Buyer shall pay storage costs of 0.5% of the Purchase Price for each day of delay. The Buyer shall notify the Supplier of the exact collection time no later than 24 hours before the planned collection; in exceptional cases the Supplier may accept shorter notice. The Buyer shall also provide the registration plate or other identification of the vehicle and identify the Buyer's representative authorised to accept the Goods.
9.6 If the Buyer authorises an employee to collect Goods at the Supplier's plant, the Buyer undertakes, in accordance with employment legislation, to train and instruct that employee under the relevant provisions of the Labour Code that the Buyer's employees must follow the instructions of the Supplier's responsible persons, in particular security and dispatch personnel. The Buyer shall also inform its employees that smoking is prohibited throughout the Supplier's premises.
9.7 Tools and printing plates are paid for by the Buyer and are not included in the price of the Goods. Title passes to the Buyer upon full payment. If tools and printing plates are not used, the Supplier shall store them for a maximum of 15 (fifteen) months. Thereafter, without notice to the Buyer, the Supplier may send them to the Buyer's billing address at the Buyer's expense or dispose of them at the Buyer's expense.
10. TITLE AND RISK OF DAMAGE TO THE GOODS
10.1 The Supplier retains title to the Goods pursuant to Section 2132 of the Czech Civil Code. The Buyer becomes the owner only after full payment of the Purchase Price.
11. QUALITY OF GOODS AND WARRANTY
11.1 Board performance parameters are governed by an internal regulation. The board coding principle is based on the general FEFCO rules, the European standard for common types of corrugated packaging constructions, with a focus on ECT board. The quality of the Goods and production tolerances are defined by the Supplier's internal Goods specification.
11.2 To preserve quality parameters and the full warranty, the Goods must be protected from damage during transport, storage and handling and stored in covered, dry and ventilated premises, protected from direct weather, ground moisture and radiant heat, under the specified conditions of 19–23°C and a maximum relative humidity of 50–60%.
11.3 The warranty period for the Goods is 6 months. By signing the delivery note, the Buyer confirms receipt of the Goods and acceptance of the warranty terms.
11.4 The Buyer shall notify the Supplier of any defects in the Goods, including apparent quantity or other deviations from the Order, immediately upon discovery and no later than 3 (three) days after receipt.
11.5 The Buyer shall notify the Supplier in writing, immediately upon discovery, of defects that the Buyer should have identified on receipt using ordinary care ("**Apparent Defects"**), and provide relevant documentation, including photographs, samples and a description of occurrence. Apparent Defects identified on receipt must be recorded on the delivery note and countersigned by the carrier or driver. A copy of that delivery note must accompany the complaint. Apparent Defects not recorded on the delivery note and confirmed by the carrier will not be accepted by the Supplier.
11.6 The Buyer shall notify the Supplier of latent defects immediately after discovery, but no later than 6 months after receipt. The Supplier shall not be liable for defects after expiry of the warranty period under Article 11.3.
11.7 The Buyer's warranty claim shall lapse if the delivered Goods have been altered by any handling or technological operation. If sold to a third party, the Supplier shall be liable only for latent defects demonstrably arising before the Goods were handed over by the Supplier to the Buyer.
11.8 The Buyer's warranty claim shall also lapse if the Goods are processed incorrectly, for example by unsuitable procedures, tools or technologies and/or an incorrect box construction design.
12. COMPLAINTS PROCEDURE
12.1 The Buyer may notify the Supplier of a complaint in writing. The statutory 30-day period for handling the complaint shall begin when the document or message reaches the Supplier's address stated in the Purchase Contract.
12.2 A complaint must include:
(a) the Order number or production order number;
(b) the pallet label;
(c) the number of pieces complained of;
(d) a description of the defect or its precise manifestation; and
(e) a sample of the defective Goods. If a sample cannot be provided, the Buyer shall prepare photographic documentation; if the Supplier has doubts regarding it, the Supplier may request a sample of the defective Goods.
12.3 The Goods complained of must be retained for subsequent inspection and must not be disposed of until a final decision on the complaint has been made.
12.4 The Supplier shall notify the Buyer of its decision as soon as possible, usually within 7 business days and no later than 30 days after submission of the complaint, including all documents. If the investigation takes more than 7 days, the Supplier shall inform the Buyer.
12.5 If assessment shows that the defect is attributable to the Supplier, the Supplier shall provide replacement performance and reimburse the costs strictly necessary for asserting the complaint ("**Additional Costs"**). The Buyer shall submit a calculation of Additional Costs with the complaint. Before starting any additional work giving rise to Additional Costs, the Buyer shall first notify the Supplier and obtain the Supplier's written approval by email. If the Buyer submits Additional Costs for invoicing by corrective tax document without prior notice and approval, the Supplier need not accept them.
12.6 For a justified complaint, the Buyer may (i) require removal of the defect or replacement of defective pieces, (ii) require a reasonable reduction of the Purchase Price, or (iii), in serious cases of material breach, withdraw from the Purchase Contract. The handling of defects asserted by the Buyer shall otherwise be governed by the relevant provisions of the Czech Civil Code.
13. FORCE MAJEURE AND RESERVATION OF PERFORMANCE
13.1 Force majeure includes unusual circumstances, such as flood, storm, unusual heat, cold or drought, tornado, hurricane, hail, landslide, avalanche, earthquake and its consequences, unusual solar eruptions, impact of a celestial body and similar events, as well as war, mobilisation, unrest, strikes, lockouts, delay in or refusal of an official permit, which temporarily or permanently prevent performance of contractual obligations, arise after the Purchase Contract takes effect and could not have been foreseen or averted by the parties. The affected party shall immediately inform the other party and provide evidence or information showing the material effect on performance. If force majeure continues for more than 30 days, the parties shall negotiate an amendment to the Purchase Contract.
13.2 The Supplier shall not be obliged to perform obligations under the Purchase Contract if performance is prevented by national or international foreign-trade legislation or by embargoes or other sanctions.
14. INTELLECTUAL PROPERTY AND CONFIDENTIALITY
14.1 The Supplier retains all rights, title and interests in all know-how, technical data, drawings, specifications or documents, ideas, concepts, methods, procedures, techniques and inventions developed or created by or on behalf of the Supplier and supplied under any contract with the Buyer. The Buyer shall keep all such information confidential and shall not disclose it to any third party until it becomes publicly known, nor use it without the Supplier's prior written consent for any purpose other than use of the Goods supplied under the Purchase Contract.
14.2 The Supplier retains title to any patents, copyright, trade secrets, industrial designs and all other intellectual property rights relating to the Order, and the Buyer acquires no intellectual property rights.
14.3 The Buyer shall not use the Supplier's or its affiliates' trade marks and brands in any manner other than the manner in which the Supplier uses them on the Goods, Services or related documents.
15. COMPENSATION FOR DAMAGE
15.1 The Supplier's aggregate obligation to compensate the Buyer for pecuniary loss arising in connection with performance of a Contract or breach of law is limited to 100% of the total Purchase Price of the relevant Supply or part thereof, excluding VAT, for all loss events in aggregate. Only actual loss shall be compensated; loss of profit and other types of loss shall not. Compensation shall primarily be paid in money. Any contractual penalties or other sanctions paid by the Supplier to the Buyer shall be set off in full against compensation. This limitation shall not apply to damage caused intentionally or by gross negligence or to harm to a natural person's inherent rights. The limitation period for a damages claim is one year, including damage caused by a defective product.
15.2 If the Supplier's obligation to make the Supply ceases because performance becomes impossible, the Supplier shall compensate the Buyer for resulting damage if the impossibility was caused by the Supplier. Paragraph 1 of this Article shall apply mutatis mutandis to the extent of compensation.
15.3 The quality warranty agreed in the Purchase Contract fully replaces the Supplier's statutory liability for defects.
16. ENVIRONMENT
16.1 The Supplier is certified under FSC® certification schemes and has committed to environmentally responsible conduct and considerate use of raw materials originating from forests. The Supplier fully recognises and implements the Chain of Custody principles, requirements and related standards and, in particular:
(a) is not directly or indirectly associated with illegal logging;
(b) does not violate traditional human rights;
(c) is not involved in the destruction of protected areas or forestry values;
(d) is not involved in significant conversion of forests to plantations or non-forest use;
(e) is not involved in introducing genetically modified organisms into forests;
(f) does not violate any occupational safety conventions or declarations.
17. WITHDRAWAL FROM THE CONTRACT
17.1 The parties may withdraw from the Purchase Contract only in the event of a material breach, in cases expressly stated in the Purchase Contract or these GTC, or in cases expressly stated in mandatory law. Withdrawal takes effect upon delivery to the other party.
17.2 A material breach of the Purchase Contract means:
(a) delay by the Supplier in making the Supply, attributable to the Supplier, exceeding 30 days. Upon expiry, the Buyer shall promptly notify the Supplier whether it insists on the Supply. If it does, it may withdraw only after a further 30 days have elapsed without performance following delivery of that notice;
(b) delay by the Buyer in paying an invoiced amount exceeding 30 days;
(c) delay by the Buyer in making an agreed advance payment exceeding 5 days;
(d) failure by the Buyer to cooperate, causing the Supplier to be unable to perform for more than 30 days;
(e) unauthorised use by either party of the other party's intellectual property results.
17.3 A party may withdraw from the Purchase Contract with effect from delivery of the notice of withdrawal to the other party if:
(a) the competent insolvency court has issued a decision on the other party's insolvency, dismissed an insolvency petition for lack of assets, or a substantiated insolvency petition has been filed and not dismissed within 30 days;
(b) the other party has suspended payments or is insolvent;
(c) enforcement or execution against the other party's assets has been unsuccessful.
17.4 The parties may also withdraw if force majeure prevents the Supply for more than 3 months.
17.5 If the Supplier does not withdraw from the Purchase Contract, it shall not be in default with any obligation under it for as long as the Buyer's relevant monetary obligation remains unpaid.
18. FINAL PROVISIONS
18.1 These GTC, the contractual relationships between the Supplier and the Buyer, and all claims arising from or in connection with them shall be governed by Czech law, excluding the Vienna Convention on the Law of Treaties, conflict-of-law rules and the UN Convention on Contracts for the International Sale of Goods. Where the Purchase Contract or these GTC do not provide otherwise, the parties' rights and obligations shall be governed by Act No. 89/2012 Coll., the Czech Civil Code, as amended.
18.2 The Buyer and the Supplier agree to the exclusive jurisdiction of the courts of the Czech Republic for all disputes arising in connection with the Purchase Contract. The Supplier may nevertheless bring proceedings before a court in the state of the Buyer's registered office if the claim concerns overdue payments or is otherwise connected with them.
18.3 These GTC apply to every Order confirmed by the Supplier and form an inseparable part of every Purchase Contract.
18.4 These GTC shall be valid and effective from 1 June 2026.