

**Additional Terms and Conditions for Rapeseed purchases for Magdeburg plant
– version July 2021**

Preamble – General Terms and Conditions:

The Unified Contracts Terms for the German Cereals Trade (Die Einheitsbedingungen in deutschen Getreidehandels) in the edition current at the date of contract shall apply to purchases of rapeseed delivered to Viterra Magdeburg plant in Germany.

Delivery parity in all purchase contracts is defined by agreed INCOTERMS (at version actual at the moment of contract conclusion).

Unless specified otherwise in the contract confirmation terms (concluded on the date of signing the contract), the following terms and conditions herein included shall apply to the purchase of rapeseed by Viterra B.V. for Viterra Magdeburg plant. In case of conflict between the Unified Contract Terms for the German Cereals Trade and these Terms, these Terms shall prevail.

In case of conflict between these Terms and the purchase contract confirmation, the purchase contract confirmation, shall prevail:

1. Quality and Quantity of rapeseed

The rapeseed supplied shall meet the following quality conditions:

- Shall be healthy, dry, pure, sound, merchantable, of natural color and shall fit for the storage:
- "00" rapeseed of conventional quality, grown from seed of qualified varieties, registered in the official catalogues of agricultural crop varieties, allowed for cultivation on the territory of the EU,
- Free from GMO,
- Free from mold, beetle (and other insects dead or alive) infestations, foreign odors, immature, burnt, not sprouted or otherwise damaged seed and if the FFA content in the oil does not exceed 2%;
- Pure, if straw, chaff and other material does not exceed 2% and if it is free from alive and/or dead pests;
- Dry if they are either naturally dry or have been dried to a maximum of 9% using a safe process.
- Free from any minerals and/or other substances (chemicals and other) not coming from rapeseeds origination place. In this case the word "Free" means zero contents.

The goods supplied shall have the GMP+ status as referred to in the GMP+ FSA module.

Pursuant to the regulations on genetically modified food and feed and the regulations on monitoring and labelling of genetically modified organisms, the Seller warrants that the Goods are not subject to labelling requirements and that all the necessary measures have been taken in order to maintain the conventional quality of the raw material. The Seller also warrants that he meets the requirements imposed by ordinance No. 183/2005 of the European Parliament and Council dated 12.01.2005, establishing requirements concerning feed hygiene and that he is registered by the District Veterinarian.

The rapeseed shall meet the following additional quality requirements: Pesticides: as per applicable EU regulations in force at time of delivery and below MRL on contractual load or discharge samples. Dioxins and dioxin-like PCBs: Dioxin content in the oil of the Goods as per EU regulation 1881/2006: 1) Sum of Dioxin (WHO-PCDD/F-TEQ) max 0,75 pg/g, and 2) Sum of Dioxins and dioxin-like PCBs (WHOPCDD/F-PCB-TEQ) max 1,5 pg/g. Benzo-Alpha Pyrene (BAP): BAP content in the oil of the Goods as per EU regulation 835/2011 amending regulation 1881/2006: 1) Sum of 4 PAH's (benzo(a)pyrene, benzo(a) anthracene, chrysene, benzo(b) fluoranthene) max 10ppb and 2) Benzo(a)pyrene max 2 ppb.

Quality and quantity of rapeseed delivered to any Viterra silo/plant or any other place provided under the purchase contract and being Viterra's final discharge place shall always be determined at such delivery place, regardless of the INCOTERMS parity defined in the purchase contract.

Samples taken at the place and time of final discharge place, will be analyzed by Laboratory at

Viterra's option. Quantity will be measured by weighing scale at Viterra final discharge place.
Quality and Quantity determined at Viterra final discharge place is final and binding upon the parties.

2. Sampling

Upon receiving rapeseed at Magdeburg plant (or at the warehouse provided under the purchase contract) Viterra shall draw the proper samples and at the same time determine the weight.

Viterra shall arrange for samples to be analyzed for oil, moisture, impurities (and where necessary glucosinolates and FFA), in the laboratory employed by the Viterra. The Seller shall be charged with the fee of 0,50 euro per ton to cover control, sampling and shipping costs and the cost of the first analysis.

The results shall be communicated to the Seller promptly. Upon receiving the results of the first analysis both parties have the right to apply for the full control analysis¹. The other party shall be notified of this within 5 working days. The cost shall be borne by the applicant. The average of the two results shall form the basis for settlement. If the results of the first and second analysis vary significantly, either party has the right to arrange a third analysis by a mutually agreed laboratory. In case third analyze is ordered then the average of the results of the two closest (of which results are closest to each other) analyzes shall constitute the basis for final and binding settlement. The cost of third analyze shall be divided equally between the parties.

Any analyses which are ordered in accordance with this provision shall be carried out in accordance with the applicable FOSFA International Official Method guidelines.

Unless otherwise agreed in the contract, the analyzes will be performed on a per truck basis (in case of barges - every 250 tons)

3. Quality settlement

Oil: Basis 40% (telquel/tale quale) – the quantity of oil in seed "as it is received" i.e. the analysis values in the relation to the original substance – delivered amount.

Allowance/Bonus: 1,5%: 1% i.e. For each percent (or fraction thereof) under 40% the seller shall reimburse 1,5% of the contract price per ton to Viterra. For each percent (or fraction thereof) above 40% Viterra shall pay a bonus of 1,5% of the contract price to the Seller.

Moisture: Basis 9%

Allowance/Bonus:

For moisture content from 9% to 6% = 0,5%: 1% i.e. for each percent (or fraction thereof) below 9% (however only up to 6%) Viterra shall pay the bonus of 0,5% of the contract price.

For Rapeseeds with a moisture below 6%, there are no bonuses/deductions and such Rapeseeds shall be settled like Rapeseeds with 6% moisture.

Rapeseeds with moisture in excess of 9% will be rejected.

Rapeseeds delivered with moisture exceeding 9% can be accepted by Viterra. In such a case the sale price will be reduced by 0,35% for each commenced 0,1% of moisture above 9%. Moisture level of 10% and more will not be accepted.

Impurities: Basis 2% Max 4% foreign material:

Deductions/Bonus:

For impurities equal to or under 2% = 0,5:1 : above 2% = 1:1 i.e. for each full percent of impurities

¹ list of laboratories in which second analysis can be ordered are provided in the Attachment to these Terms

below 2% the Purchaser shall pay a bonus of 0,5% of the contract price. For fractions of percent a bonus shall be counted in proportion to above rule (ie 0,5% bonus for 1% lower impurities).

For each percent (or fraction thereof and in such case proportionally as described above) above 2% - 4% the Seller shall reimburse 1% of the contract price.
The Rapeseeds with impurities exceeding 4% will be rejected.

Volume of all impurities shall not exceed 4 % of volume of rapeseeds delivered on truck or rail wagon.

Rapeseeds with impurities exceeding 4 % can be accepted by Viterra. In such a case the sale price will be reduced by 2% for each commenced 1% of impurities above 4 % however only up to 6%. If above - to be rejected.

Erucic Acid: Max 2% in the oil.

If the level of Erucic Acids in the oil exceeds the limit of 2% the respective delivery of rapeseed will be rejected.

Glucosinolates: Max 25 Micromol/g

FFA: Max 2 %

Deductions for higher contents of FFA as per the following formula:

2% - 3% = 2:1

Above 3% = 2,5:1

4. Conditions of Delivery

The Seller guarantees that only those means of transportation will be used for the purpose of delivery of the commodity which have not shipped in the previous two shipments any forbidden substances under the EU Directive 999/2001 as well as the Act of Forbidding Feeding as amended.

Delivery of Rapeseeds shall be made within the agreed delivery period at a time chosen by Viterra. Viterra shall provide the detailed delivery time schedule which shall be strictly complied with by the Seller. Unless otherwise agreed Viterra shall provide weekly delivery schedules which shall be notified to the Seller latest on Friday of the week preceding the delivery week.

In the absence of providing the weekly schedule of deliveries by Viterra, the seller is obliged to deliver within such a week 25% of monthly volume as agreed in the purchase/sale confirmation.

The Seller shall deliver rapeseed in a timely manner. If rapeseed is not delivered on time (either during particular week or during entire delivery period) the Viterra has the right to:

- cancel the contract entirely or partially and/or ;
- refuse to accept any subsequent delivery of rapeseed which the seller attempts to make and/or;
- claim from the seller the replacement value of the rapeseed not delivered by the seller together with all other losses and damages incurred by Viterra,

Deliveries of Rapeseeds shall be made during working hours of the plants. For any deliveries after or before working hours of the plants and/or not in accordance with the delivery schedules the Seller is responsible for any additional costs relating to it (including but not limited to the transport demurrage costs).

In case the parties concluded more than 1 sale/purchase contract the execution of them, unless otherwise instructed by the Viterra, shall be made in chronological order.

In case Viterra is not able to accept entire or part of volume of Rapeseeds agreed for delivery within the delivery period, then Viterra shall notify this to the Seller and the Seller is authorized to claim 1 EUR per each ton delivered with delay but for period of full 14 days. In case of 30 days of delay - 2 EUR/ton delivered with delay. The Seller is not authorized to claim any other losses

or costs, including but not limited to any costs or losses resulting from later acceptance of the goods.

The Sellers are obliged to deliver the rapeseed in a volume provided under the purchase contract. In case the volume delivered exceeds the contractual one (the contractual volume means volume with additional quantity tolerance declared by authorized party to the contract) Viterra is authorized to (at his sole discretion):

- a) either reject the rapeseeds delivered in excess of the contractual volume and request the Sellers to take it back at their own risk and costs, or
- b) accept the rapeseeds delivered in excess of the contractual volume at market price prevailing on the date of delivery of such rapeseeds. The market price is provided by Viterra and is final and binding upon the parties.

Additional requirements for Sellers in case of delivery by barges:

- a) each barge shall be pre-advised 1 month prior her arrival and then the notice of her arrival shall be sent to Viterra and its agent 7 days prior her arrival date;
- b) sshex 5 pm clause;
- c) discharge rate - max 70 tons per hour;
- d) loading place laytime shall commence to count on 8.00 am on the next working day after notice of readiness is validly tendered in writing to Viterra and its agents
- e) demurrage/dispatch as per c/p.

5. Payment

Unless otherwise agreed in the contract - 98% net cash 7 days after receipt of original sale invoice with all other required documents (including but not limited to those listed in Provision "**Sustainability**" below) , remaining 2% payable upon receipt of copies of all quality certificates (to all deliveries included in the invoice) together with correctly issued originals of final sale invoices.

6. Sustainability provisions

The Seller accepts to comply with all Sustainability rules and regulations for Bio-Fuel feed stocks as directed by relevant EU bodies and/or directives and/or laws as currently in force and as amended. The Seller is obliged to provide for this purpose full and complete documentation as requested by the Purchaser including but not limited to:

- Product Declaration with GHG values and NUTS 2 latest during the delivery cargo

7. Appropriate Court

In case the Seller is the Polish registered company, any disputes arising out of this Contract to be settled by the Civil Court in the registered seat of Viterra Polska Sp. z o.o. in Gdańsk, Poland. The applicable law - Polish Laws.

In case the Seller is not registered in Poland, Art 1 of the Unified Contract Terms for the German Cereal Trade shall apply and for any disputes arising out of the Contract the association of grain traders of the Hamburg Stock Exchange shall serve as Arbitration Court.

These conditions have been prepared in two languages, being German and English. In case of discrepancies between the two versions, the English version shall prevail.

VITERRA COMPLIANCE CLAUSE

1. General Compliance Clause:

The parties warrant, represent and undertake to each other, that they will comply with all applicable laws, rules and regulations including without limitation sanctions, anti- corruption, anti-money laundering and tax laws in performing this Contract.

2. General Sanctions Clause:

The parties represent, warrant and undertake to each other that:

(a) neither they nor any of their subsidiaries (collectively, the "Parties") or directors, senior executives or officers, or to the knowledge of the Parties, any person on whose behalf the Parties are acting in connection with the Contract, is an individual or entity ("Person") that is, or is 50% or more owned or controlled by, a Person (or Persons) that is the subject of any economic or financial sanctions or trade embargoes administered or enforced by the U.S. Department of the Treasury's Office of Foreign Assets Control ("OFAC") the U.S. Departments of State or Commerce, the United Nations Security Council ("UNSC"), the European Union ("EU"), or other applicable sanctions authority (collectively, "Sanctions") (collectively, a "Sanctioned Person");

(b) no Sanctioned Person has any beneficial or other property interest in the Contract nor will have any participation in or derive any other financial or economic benefit from the Contract,

(c) they will not use, or make available, the Commodity or funds (as applicable) provided the other party in terms of the Contract to fund or facilitate any activities or business of, with or related to any Sanctioned Person, or in any manner that would result in a violation of Sanctions, and

(d) they will not use or make available the Commodity or funds (as applicable) provided by the other party in terms of the Contract to fund or facilitate any activities or business of, with or related to any country or territory that is the subject of comprehensive (i.e., country-wide or territory-wide) Sanctions (including, as of the date of signature of this contract, Crimea, Cuba, Iran, North Korea and Syria) (a "Sanctioned Country"), unless such activity complies with all applicable Sanctions and does not place either party in violation of Sanctions. The Buyer will inform the Seller immediately, but latest prior to commencement of loading/prior to shipment, about any sale to a Sanctioned Country.

Seller represents and warrants that the Commodity has not originated or come from or through any Sanctioned Country.

Without prejudice to its other rights under this clause, in order to ensure compliance with Sanctions, the Seller may, without prejudice to any other rights, require payment in Euro, exchange rate to be used will be the Bloomberg Fixing or another mutually agreed USD/EUR exchange rate, two business days prior to the payment date , unless

it is proven to Seller's satisfaction that the transaction is covered by a valid OFAC licence. Likewise, the Buyer may also require to pay in EURO.

If either party is of the reasonable opinion that the other party has breached this clause, it may (without incurring any liability of any nature to the other party whatsoever) terminate or suspend all or any part of the Contract with immediate effect by notice to the other party or take any other action it deems necessary in order for it to comply with applicable sanctions. The other party shall be liable for any and all costs, liabilities and expenses whatsoever incurred by it due to exercising its rights under this clause.

3. Vessel Compliance Clause

The parties warrant and represent that it will not nominate and/or appropriate any vessel in the performance of their obligations under this Contract in violation of US sanctions, European Union sanctions or any other applicable sanctions (hereinafter, "Sanctions") or which would put either party

in breach, or under designation risk, of Sanctions.

Parties will have the right to reject any nomination and/or appropriation which (a) violates any Sanctions, (b) puts either party in breach, or under designation risk, of any Sanctions, or (c) otherwise involves a vessel that is the subject of any Sanctions (including, but not limited to, vessels that are the subject of Sanctions due to ownership or country of registration, or that appear on any Sanctions list), by serving a rejection notice on the other party detailing the grounds for the rejection. Service of such notice shall not constitute a breach of this Contract and parties shall not be liable to the other party for any losses, claims, costs, expenses, damages or liabilities arising in connection with any such rejection. If parties reject a nomination and/or appropriation on these grounds they shall be entitled, at their sole discretion, to (i) require the other party to promptly nominate and/or appropriate a suitable substitute vessel; or (ii) terminate this Contract.

To the full extent permitted by applicable law, the parties shall indemnify each other against any and all costs, expenses, losses and liabilities it incurs as a result of the other party nominating and/or appropriating a vessel in breach of this clause.

Any exercise by the party of its right under this clause shall be without prejudice to any other rights or remedies of it under the Contract.