

**REGULATIONS FOR PROVIDING
SmartEET SERVICES by
Exorigo-Upos S.A.**

1. GENERAL PROVISIONS

1. These regulations, hereinafter referred to as the “**Regulations**”, define the rules for the provision of SmartEET Services, made available in the SaaS model (“*Software as a Service*”) by Exorigo-Upos, a joint-stock company, with its registered office in Warsaw, at 10a Skierniewicka Street, 01-230 Warsaw, entered into the Register of Entrepreneurs of the National Court Register (KRS), kept by the District Court for the capital city of Warsaw in Warsaw, 13th Commercial Division, under KRS number 0000428347, Tax Identification Number (NIP) 5252535950, National Business Registry Number (REGON) 146251737, share capital of PLN 73 800 000, fully paid up, Waste Database Number (BDO) 8864; pursuant to Art. 4c of the Act of 8 March 2013 on Combatting Excessive Delays in Commercial Transactions, the Service Provider declares that it has the status of a large entrepreneur within the meaning of Art. 4 point 6 of this Act, e-mail address: SmartEET@exorigo-upos.pl (“**Service Provider**”).
1. These Regulations constitute the regulations as referred to in Article 8 of the Act of 18 July 2002 on the Provision of Services by Electronic Means (Journal of Laws of 2002, No. 144, item 1204, as amended).
2. The Regulations specify, in particular, but are not limited to:
 - a) Type, scope, and conditions of providing the Services,
 - b) Technical requirements necessary to use the Services,
 - c) Conditions for concluding and terminating agreements for the provision of services electronically,
 - d) Complaints procedure.
3. The terms used in the Regulations mean:
 - 1) **Regulations** – these regulations.
 - 2) **Price List** – a document made available to the Service User, containing a list of certain fees payable to the Service Provider in connection with the Service User’s use of all or part of the SmartEET Services, in which the Service Provider specifies the terms and conditions of payment for the Service. The Price List constitutes **Appendix 1** to the Regulations. Due to the specific nature of the Service User’s business and the scope of the required integration of the Service User’s systems with the Services, the following fees might be subject to individual arrangements between the Service User and the Service Provider and:
 - a) Connection fee
 - b) Subscription fees
 - c) Fees related to adapting a Service’s functionality to the specific needs of the Service User
 - 3) **Service User** – the entity to which a given Service provided by the Service Provider has been made available under the terms and conditions specified in the Regulations. Only an entrepreneur within the meaning of the Entrepreneurs’ Law Act of March 6, 2018 (Journal of Laws of 2018, item 646, as amended) who enters into an agreement for the provision of Services as related to their business or professional activity may be a Service User.
 - 4) **Service Provider** – Exorigo-Upos S.A. with its registered office in Warsaw.
 - 5) **SmartEET Service** - provided by the Service Provider to the Service User pursuant

to the Regulation, consisting, in particular, of registering (recording for tax purposes) sales and return transactions from the Service Recipient's system in the government EET service and storing data on registered transactions for the Retention Period. The detailed scope of the SmartEET Service is described in the SmartEET Service Functional Specification.

- 6) **Functional Specification** – a document made available to the Service User after they place an Order for Services, listing the functionalities of a given SmartEET Service.
 - 7) **Retention Period** – the period for which the Service Provider stores data covered by a given Service, established for a given Service. The Retention Period for each Service is 12 months; after this period, the Service Provider irrevocably deletes the stored data related to a given Service, subject to Section 7, paragraph 7 of the Regulations.
 - 8) **End User** – a customer of the Service User who, as part of transactions with the Service User, may receive fiscal receipts or return confirmation, depending on the Service selected by the Service User.
 - 9) **Consumer** – a Service User conducting business activity who, by entering into an agreement for the provision of the Services, concludes a transaction deemed nonprofessional.
 - 10) **Subscription** – fees paid by the Service User for using a given Service in accordance with the Price List binding at the time the Service was ordered within a given Billing Period; Under the Subscription Plan, fixed and variable fees are charged, depending on the type of Subscription Plan, depending on the number of tills defined in SmartEET as specified in the Service Order accepted by the parties.
 - 11) **Billing Period** – a timeframe that forms the basis for billing for Services provided on a subscription basis (default one calendar month).
 - 12) **API** – a service provided by the Service Provider to the Service User, enabling the use of an access interface using an electronic data exchange protocol, to the extent described at <https://developer.eet.exorigo-upos.pl>. The API interface, in particular, allows for the integration of data from the Service User's applications and systems with the IT systems of the Services.
 - 13) **Additional Agreement** – an agreement entered into by the Service Provider with the Service User concerning additional work necessary to integrate the Service User's IT systems with the Service Provider's systems for the purpose of providing the Services, in the event that, due to the specific nature of the Service User's systems, the use of the API proves insufficient to ensure the proper operation of the Services. The Additional Agreement may regulate the terms and conditions of the provision of Services differently, and its provisions that are contrary to those of the Regulations shall prevail over the provisions of the Regulations. The Regulations shall apply to matters not specified in the Additional Agreement.
 - 14) **Service Order** – the Service User's completion of the order form, using the template provided in **Appendix 2** to the Regulations.
 - 15) **Failure** – complete lack of access to the Service.
 - 16) **Error** – the operation of the Service inconsistent with the Functional Specifications of the Service.
4. The Service Provider does not offer or provide the Services to consumers. Any person placing a Service Order represents and warrants that they act exclusively in the course of their business or professional activity. Any consumer rights regulations shall not apply to the Services.

2. COPYRIGHT

1. Exclusive copyright to the software underlying the provision of the Services belongs to the Service Provider. Copyrights related to the Service provided are protected by the Act on Copyright and Related Rights of 4 February 1994 (Journal of Laws of 1994, No. 24, item 83, as amended).
2. The Service User is obligated to ensure compliance with the Regulations and to respect the copyright and intellectual property rights of the Service Provider. The Service User is fully responsible for End Users, employees, or users of the Service User and for any damage caused by them.
3. The Service User may not remove, modify, or obscure any copyright, industrial property rights, or other proprietary markings used throughout the provision of the Services.
4. The Service User may not reverse-engineer, decompile, or disassemble the Service Provider's software underlying the provision of the Services.
5. The Service User is entitled to use the Services only for the purpose of conducting their own business activity under their own business name provided during registration.

3. TECHNICAL REQUIREMENTS FOR USING THE SERVICES

1. In order for a Service User to use the Services, they must meet the following technical requirements:
 - a) Internet access with a minimum bandwidth of 1 Mbit/s.
 - b) Chrome (minimum version 106) or Firefox (minimum version 105) or Edge (minimum version 106) or, for MAC OS, Safari (minimum version 15).
The current list of certified browsers and their versions will be updated and sent to the Service User in operational mode and does not constitute a change to the Regulations.
The browser must support JavaScript and have cookies enabled.
 - c) An email account.

4. CONCLUSION OF THE AGREEMENT FOR THE PROVISION OF SERVICES. COMMENCEMENT OF THE PROVISION OF SERVICES

1. To conclude a Service Agreement, the Service User completes, signs, and submits the Service Order to the Service Provider at the following email address: SmartEET@exorigo-upos.pl.
2. When placing a Service Order, the Service User indicates which Services they are interested in and also provides the Service Provider with the necessary data and declarations to conclude the Service Agreement, including:
 - a) The Service User's business name and registration details,
 - b) The Service User's registered office address,
 - c) The Service User's email address,
 - d) The mobile phone number and email address of the person authorized by the Service User to contact the Service Provider in connection with the provision of the Services ("Administrator"),
 - e) The Service User's Tax Identification Number (NIP),
 - f) A declaration regarding the type of Services selected,
 - g) A declaration regarding the status of a "large entrepreneur" within the meaning of the Act of 8 March 2013 on Combating Excessive Delays in Commercial Transactions,
 - h) A declaration on the acceptance of the Regulations and the Price List,
 - i) Information on the Service User's expected number of transactions over a 1-year period,
 - j) A declaration that the use of the Services is related to the Service User's business activity.

3. Within 7 business days after submitting the Service Order, the Service Provider shall provide the Service User with the Functional Specifications of the ordered Services, including an indication of the fees not covered by the Price List, the payment of which is required to commence the provision of the ordered Services, to the address indicated in the Service Order. Furthermore, the Service Provider may request additional information and data from the Service User necessary to commence the provision of the Services. If the fees not covered by the Price List are not agreed upon within 30 days of receipt of the Service Order, the Service Order expires. Failure to respond within the timeframes specified above shall constitute a lack of Service Provider's acceptance of the Service Order and the fees not covered by the Price List.
4. After the fees referred to in Section 4.3 above have been agreed upon, the Service Provider shall send the Service User a statement of acceptance of the Service Order and the fees not covered by the Price List. At this point, an agreement for the provision of the Services is concluded, without the need to conclude a separate written agreement.
5. The agreement for the provision of the Services is concluded for an indefinite period.
6. From the moment the Service Order is placed, the Service User is obligated to notify the Service Provider of any changes to the contact information required for the Service Provider to issue invoices and communicate electronically, as well as any changes to the data specified in Section 2.3 above.
7. The Service User is responsible for the consequences of providing false or inaccurate data.
8. By concluding the agreement, the Service User is obligated to pay the Service Provider the remuneration due, consistent with the scope of Services selected by the Service User and in accordance with the Price List, and fees separately established in accordance with Sections 4.34.4 above.
9. Upon submitting the declaration referred to in Section 4.4 above, the Service Provider provides the Service User with access to the test environment (DEMO) of the ordered Services by generating and providing the Service User with test API access keys and making the API specification available to the Service User.
10. The Service User integrates its systems with the Service Provider's systems using the API. If necessary, the Service Provider will provide substantive support from its specialists for API integration.
11. After completing the integration indicated in Section 4.9, the Service User notifies the Service Provider of its readiness to launch the Services in production. Upon receipt of this notification, the Service Provider shall issue an invoice for the Services, which the Service User must pay within 30 days of receipt.
12. After the Service User pays the invoice indicated in Section 4.10 above, the Service Provider shall generate and provide the Service User with production API access keys and data for the production environment of the Services within 7 business days.
13. The Service User may not share these test and production API access keys with any third parties. The Service User is fully responsible for the use of these keys for purposes that are contrary to applicable law, good practice, and these Regulations. The Service User's liability also covers the actions of users authorized by them, or other users to whom such keys were provided by the Service User, even through no fault of their own.
14. The Service User has the right to refuse access to the API or to block API access keys in the event that:
 - a) In the opinion of the Service Provider, the Service User does not provide a proper guarantee of fair conduct in accordance with the Regulations,
 - b) By using the API, the Service User violates the provisions of the Regulations,
 - c) By using the API, the Service User violates generally applicable laws, the interests of the Service Provider, its customers, and contractors, or

- d) In justified cases related to gross deficiencies or technical problems with the API, in particular those related to a breach of the Service Provider's security or other actions to the detriment of the Service Provider.
- 15. The Service Provider reserves the right to change the terms of use of the API.
- 16. The Service User is fully responsible for any actions or omissions in using the API that result in a violation of law or the rights of third parties.
- 17. Any changes made by the Service User to the data entered into the Service software resulting from the use of the API are made at the Service User's own risk. The Service Provider is not liable for any damage resulting from such changes. In the event of any errors or faults resulting from the use of the API, the Service User is obligated to correct them and restore it to a state consistent with the law.

5. CHANGES TO THE SCOPE OF SERVICES. TERMINATION OF SERVICES

- 1. The Service Provider reserves the right to change the functionality of a given Service at any time, including expanding the Services with new features for the Service User and End Users, as well as changes to existing features, provided that the changes introduced do not impair the functionality ordered by the Service Recipient. The Service Provider will endeavour to inform Service Users in advance of planned changes. The Service Provider will inform the Service User of the changes in a communication sent to the Service User's email address. Changes in this regard do not constitute a change to the Regulations.
- 2. The Service Provider may withdraw a given Service from its offer by notifying the Service User six months in advance of the planned discontinuation of the Service by sending a communication to the email address of the Service User's Administrator, indicated in the Service Order.
- 3. The Service Provider may deactivate the Service User's access to the Service in the event of:
 - a) failure to pay the due amounts to the Service Provider within the specified deadline,
 - b) cessation of the legal existence of the Service User,
 - c) violation of the provisions of the Regulations, in particular Section 2, Sections 4.13-4.14 and Sections 5.5-5.7.
- 4. The Service User is responsible for the costs of Internet connections according to the tariffs applied by the operators handling these connections.
- 5. Service Users are prohibited from making any modifications to the Service Provider's software, as well as from introducing illegal content, in particular content that is offensive, false, or potentially misleading, incites racial, ethnic, or religious hatred, contains pornography, praises fascism, Nazism, or communism, promotes violence, offends religious feelings, violates the rights of others, or disseminates the image of individuals who have not consented to the dissemination thereof.
- 6. The Service User is obligated to use the Services in a manner consistent with these Regulations, as well as with applicable law, principles of social coexistence, and good manners, and in a manner that does not infringe the rights of third parties or the rights of the Service Provider.
- 7. The Service User agrees not to modify, block, or disrupt the normal operation of the Services.
- 8. The provision of Services may require the use of additional services provided by third parties. Before using additional services, the Service User is required to accept the terms and conditions specifying the rules for the provision of additional services. For the proper implementation of these services, the Service User must provide appropriate consent to the Service Provider entrusting the processing of personal data to other entities, if the additional service is provided by a third party.
- 9. In the event of termination of the Service Agreement before the end of the Billing Period, the Service User is not entitled to a refund of the paid Subscription Fee, and this does not affect the

Service User's obligation to settle any unpaid Subscription Fee by the end of the Billing Period. After three (3) months from the end of the Service, all Service User and Service data shall be deleted.

10. The Service Provider has the right to discontinue the provision of Services immediately if the Service User:
 - a) Violates the provisions of the Regulations,
 - b) Takes actions aimed at violating the security of the Services or makes an unauthorized attempt to access the Services,
 - c) Performs or uses the Services illegally,
 - d) Acts to the detriment of the Service Provider or other Service Users,
 - e) In other justified cases, as indicated in Section 5.3 of the Regulations.

In the situation described above, the Service User is not entitled to raise any claims towards the Service Provider, and the Service Provider has the right to block access to the Service, including for the period for which the Service User paid the Subscription Fees.

11. The Service Provider reserves the right to administrative breaks for the purpose of updating the Services resulting from development, repairs, or maintenance, as well as in the event of technical interruptions.
12. The Service Provider endeavours to ensure that the timing of these breaks is as minimally disruptive to the operation of the Services as possible. Administrative breaks will take place, whenever possible, between 11:00 PM and 6:00 AM, without the need to notify the Service User in advance of such an administrative break. If an administrative break is necessary at times other than those indicated in the preceding sentence, the Service Provider will notify the Service User in a timely manner.
13. The Service User consents to administrative breaks and declares that they will not make any claims in this regard.
14. Each party has the right to terminate the Service Agreement in whole or in part (with respect to a specific Service) by giving three months' notice, effective at the end of the calendar month.
15. In the event of a material breach by the Service User of the provisions of the Service Agreement or the provisions of the Regulations, in particular those indicated in Sections 5.3 and 5.10 of the Regulations, the Service Provider has the right to terminate the agreement with immediate effect.
16. In the cases indicated in Sections 5.3 and 5.10, if the period of suspension of access to the Services lasts longer than 30 days and the Service Provider has not exercised the right indicated in Section 5.15, the Service Agreement shall be automatically terminated without prior notice to the Service User upon the expiry of that period.

6. RULES FOR PROVIDING THE SERVICES

1. Use of the Service requires the Service User to read and accept the Regulations when placing an Order for Services.
2. The Service selected by the Service User is provided for an indefinite period, in accordance with the accepted Service Order and the Price List.
3. By placing a Service Order, the Service User declares that use of the Service is related to their business activities.
4. The Service may be personalized to the extent provided by the Service Provider. The Service Provider determines the functionality of the Service and reserves the right to change individual parameters of the Service functionality.
5. As part of the Service, the Service Provider undertakes to:
 - a) Maintain the functionality of the Service described in the Functional Specification,

- b) Ensure the continuity of the Service and protecting the User's data against loss. The Service operates on a high-availability infrastructure with the ability to scale seamlessly,
 - c) Make every effort to ensure the proper functioning of the Service from a technical, formal, and legal perspective.
6. The Service is provided using the Microsoft Azure public cloud. All data collected as part of the Service is stored in infrastructure located within the European Union. Microsoft's privacy policy is available at: <https://privacy.microsoft.com/pl-pl/privacystatement>.

7. FEES

1. The Service User is obligated to pay the Subscription Fee according to the terms specified in the Price List and the accepted Service Order, subject to the provisions below.
2. The Service Provider may make changes to the Price List. In particular, the Price List may be updated to reflect increases in the inflation rate published by the Central Statistical Office (GUS), in particular increases in the average monthly salary in the business sector in the "Information and Communication" section (i.e., consistent with the Service Provider's business profile) published by the GUS, increases in fees charged by the cloud provider, i.e., Microsoft Azure, increases in the USD or EUR exchange rate, as well as additional functionalities made available as part of the System's development (provided that the additional functionalities may not be mandatory for the Service Recipient).
3. The default Billing Period is 1 (one) month. The Service User may agree with the Service Provider on a different Billing Period and an individual payment schedule.
4. Payment for the Services is made in advance by the Service User at the beginning of the Billing Period.
5. The payment date is deemed to be the date on which the relevant fee included in the Subscription is credited to the Service Provider's bank account.
6. The costs associated with payment for the Services are borne by the Service User.
7. Failure to pay the Subscription Fees for the next Billing Period shall result in termination of access to the Services. In such case, after three (3) months from the end of the active Subscription, the Service Provider's data shall be irrevocably deleted. During this period (three months), the Service may be resumed when the Service User pays the outstanding Fees included in the Subscription and for the next Billing Period.
8. The Subscription is payable based on an electronic invoice (e-Invoice) issued by the Service Provider on the first business day of the Billing Period for which the Subscription is billed. By accepting these Regulations, the Service User consents to the Service Provider sending invoices electronically to the Administrator's email address.
9. The invoice payment deadline is 14 days from the invoice's receipt.
10. If the Services are provided for an incomplete billing period, the monthly fee is set at 1/30 of the monthly fee for each day the Services are provided.
11. The Service User is obligated to pay the Subscription Fee to the Service Provider's bank account indicated on the invoice.
12. The Service User may submit complaints regarding the correctness of the issued e-Invoice, following the complaints procedure described in the Regulations.
13. In the event of a delay exceeding 14 days in the payment of any fee comprising the Subscription, the Service Provider shall notify the Service Recipient of the non-receipt of payment, which may result in the blocking of access to the service. If the Service Recipient fails to settle the outstanding payments within the subsequent 14 days, the Service Provider is entitled to suspend the provision of services to the Service Recipient (blocking of services). In such a

situation, the Service Provider may condition the resumption of the Services on the Service User paying all outstanding Fees. The Fee for resuming the Services is 100% of the monthly fee.

8. PERSONAL DATA PROTECTION

1. Due to the fact that the use of individual Services provided in the SaaS model requires the prior provision of personal data of the Service User or End User, i.e.: Tax Identification Number (NIP), telephone number or email address in the case of the e-Paragon+ Service, or Tax Identification Number (NIP), telephone number or email address, name and surname of the End User, and their registered office address in the case of the SmartEET Service, the processing of personal data under this Agreement shall be carried out in accordance with and based on:
 - Regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation), hereinafter referred to as the "GDPR" and
 - Act of 18 July 2002 on the Provision of Services by Electronic Means (Journal of Laws of 2016, item 1030),
2. The controller of personal data processed under these Regulations is the Service User.
3. The processor to whom the Service User entrusts the processing of personal data is the Service Provider.
4. The purpose and scope of entrusting the processing of personal data results directly from and is limited solely to the tasks resulting from the Regulations, i.e.: providing the Service User with Services made available in the SaaS model, whereby:
 - a) the above data shall be used for the following operations: storage, transfer, and recording, as well as activities involving the creation of backup copies and activities related to the restoration of data from backup copies,
 - b) The Service Provider is particularly obligated to:
 - Ensure secure data transfer in the process of providing Services,
 - Implement authentication mechanisms and monitor activities in the system by recording events on processed data (logging activities),
 - Maintain confidentiality of processed data.
5. The Service Provider shall process personal data only upon documented instructions from the Service User (controller). The provision of Services in accordance with these Regulations is deemed to be a documented instruction.
6. Only individuals with the authorization referred to in Article 29 of the GDPR and trained in personal data protection regulations may be permitted to process personal data.
7. The Service User authorizes the Service Provider to designate individuals authorized to process personal data to the extent necessary to fulfil the obligations arising from the provisions of these Regulations.
8. The Service Provider declares that each person (e.g., a full-time employee, a person performing activities under civil law contracts, other persons working for the Service Provider) authorized to process personal data subject to these Regulations shall be obligated to keep such data confidential before such data is disclosed. This confidentiality also includes all information regarding the methods of securing the personal data entrusted for processing.
9. In carrying out the tasks arising from the Regulations the Service Provider shall:
 - a) Apply the security measures specified in Article 32 of the GDPR, provided that the implemented security measures are adequate to the identified risks to the scope of data processing entrusted to the Service User,
 - b) Provide assistance to the extent possible in the following areas:
 - Fulfilling the obligation to respond to requests from data subjects regarding the exercise of their rights specified in Articles 15–21 III of the GDPR,

- Ensuring compliance with the obligations arising from Articles 32–36 of the GDPR.
- c) Immediately, but no later than within 24 hours of its occurrence, report to the Service User any personal data breach he or she is a participant of. The report should contain at least information about:
- The date, duration, and location of the personal data breach,
 - The nature and scale of the breach, i.e., in particular, the categories and approximate number of data subjects involved, and the categories and approximate number of personal data entries affected by the breach,
 - The IT system in which the breach occurred (if the breach occurred in connection with data processing in the IT system),
 - The estimated time required to repair the damage caused by the breach,
 - The nature and scope of the personal data affected by the breach,
 - The categories of data subjects affected by the breach, and, if possible, the identification of the data subjects affected by the breach,
 - The possible consequences of the breach, taking into account the consequences for data subjects,
 - The measures taken to minimize the consequences of the breach and the proposed preventive and remedial actions,
 - The contact details of a person who can provide further information about the breach.
- d) Upon completion of the Services related to personal data processing, the Service Provider shall immediately return the entrusted data or destroy it, as requested by the Service User, unless generally applicable law requires the storage of personal data for a longer period. Completion of the request shall be confirmed by an appropriate protocol sent to the Service User's address within 5 business days of receiving the request.
- e) The Service Provider shall provide the Service User with all information necessary to demonstrate compliance with the Service User's obligations, enable the Service User or an auditor authorized by the Service User to conduct audits, including inspections, and cooperate in corrective verification activities.
- f) The Service Provider shall provide the Service User with all information necessary to demonstrate compliance with the obligations specified in Articles 28 and 32 of the GDPR.
10. The Service User expresses general consent to the Service Provider using the services of another processor. The Service Provider is obligated to inform the Service User in writing of any intended actions regarding the addition, change, or replacement of other processors, thereby giving the Service User the opportunity to object to these actions. Failure to object within 14 business days from the date of confirmed dispatch of the notification shall be deemed acceptance by the Service User.
11. The Service User has the right to access and modify the personal data contained in the Services.
12. The Service Provider shall provide the Service User (controller) with all information necessary to demonstrate compliance with the GDPR requirements regarding the security of the entrusted personal data.
13. The Service User (controller) entrusts the processing of personal data to the Service Provider for the duration of the cooperation between the Service User and the Service Provider.
14. Each Party is liable for damage caused to the other party and third parties in connection with the performance of these Regulations, in accordance with the provisions of the Civil Code and other generally applicable provisions in the Republic of Poland, including the GDPR.
15. The scope of the Service Provider's liability is limited to the actual damage suffered by the Service User due to non-performance or improper performance of these Regulations. Therefore, any other liability is excluded, including, in particular, liability for lost profits (*lucrum cessans*) or indirect damage, loss of profits or revenues.

16. The Service Provider's total liability in connection with these Regulations, on all grounds and under all legal titles (including non-performance or improper performance of the Regulations), including any penalties, is limited to an amount equal to 10% of the net Subscription Fee actually paid by the Service User to the Service Provider for the provision of Services under these Regulations for a given calendar year.

9. COMPLAINTS PROCEDURE

1. The Service User has the right to file a complaint, including a complaint regarding a Service Failure or Error. Only the Administrator is authorized to file a complaint on behalf of the Service User.
2. Complaints regarding Service Failures or Errors should be submitted on business days (i.e., excluding Saturdays, Sundays, and statutory holidays) between 9:00 AM and 5:00 PM by phone at 32 338 82 85. If the issue is not resolved after speaking with the Service Provider's consultant, the Administrator should report it to the Service Provider by email at servicedesk@exorigoupos.pl.
3. Complaints regarding matters other than Errors or Failures should be submitted in writing to: Exorigo-Upos S.A., ul. Skierniewicka 10a, 01-230 Warsaw, or by email to the following address: SmartEET@exorigo-upos.pl
4. A properly submitted complaint should:
 - a) Contain the Service User's details (first name, last name/company name, residential address/registered office address, email address),
 - b) Precisely define the subject of the complaint,
 - c) Describe the circumstances justifying the complaint and important facts related to the complaint,
 - d) Take into account any expectations related to the complaint,
 - e) Include only the word "Complaint" in the subject line of the complaint sent to the email address SmartEET@exorigo-upos.pl.
5. The Service Provider is obligated to provide a written response to the complaint within 14 days of its receipt, indicating whether it accepts the complaint and how it intends to resolve it, or informing the Service User that there are no grounds for accepting the complaint, along with a justification for its position. If it is necessary to supplement the complaint or clarify additional circumstances related to services provided to the Service Provider by other entities (e.g., the Microsoft Azure platform operator) for which the Service Provider is not responsible, or which act on behalf of the Service Provider as its subcontractors, the Service Provider shall send the Service User information within 7 days regarding the need to supplement the complaint or clarify these circumstances.
6. If the complaint does not meet the requirements referred to in Section 9.5, the 14-day response period runs from the date the complaint is properly completed.
7. The Service Provider is not bound by any deadline set for remedying any irregularities in the provision of the Service if the Error or Failure results from causes attributable to the Service User, third parties, or from the Service User's violation of the Regulations.
8. In the event of an Error or Failure resulting from the Service Provider's sole fault, the Service Provider shall remedy the Error or Failure immediately, no later than 10 business days from the date of filing the complaint by the Service User. However, if, as a result of such Error or Failure, the Service User cannot use the Services for a period longer than eight consecutive business hours during a business day, the fee payable to the Service Provider shall be reduced by 1% of the monthly fixed fee for the Service for each subsequent full 8 business hours until the Error or Failure is resolved.

9. LIABILITY

1. The Service Provider is obligated to provide the Services with due diligence.
2. The Service Provider's liability is limited to actual and documented damage suffered by the Service User in direct connection with the Service Provider's culpable act or omission in connection with the provision of the Services. The maximum amount of compensation for all acts or omissions occurring in a given calendar year of the provision of the Services is limited to an amount equal to 10% of the net Subscription Fee actually paid in that calendar year by the Service User to the Service Provider for the provision of the Service for which the Service User is seeking compensation. The Service Provider's liability for the Service User's lost profits is fully excluded.
3. The Service Provider is not liable for any damage resulting from the acts or omissions of third parties other than the Service Provider.
4. In the event of a force majeure event, the performance of the Services shall be suspended for a period equal to the duration of the force majeure event.
5. The Service is provided using the Microsoft Azure public cloud – the division of responsibilities between the Service Provider and Microsoft is available at <https://docs.microsoft.com/plpl/azure/security/fundamentals/shared-responsibility>. Therefore, the Service Provider is not liable for permanent or temporary inability to provide the Services or for improper provision of the Services due to reasons attributable to third parties, in particular the cloud provider through which the Services are provided.
6. The Service Provider is not liable for any damage resulting from interruptions in the provision of the Services due to reasons attributable to third parties (e.g., the EET system operator, the internet provider, etc.).
7. The Service Provider is not liable for any damage incurred by the Service User, directly or indirectly, resulting from the use, inability to use, or incorrect use of the Services.
8. The Service Provider is not liable for interruptions in the availability of the Services resulting from technical disruptions resulting from development or repair.
9. The Service Provider is not liable for any improper use of the Services, including in a manner inconsistent with the Regulations, or for the Service User making any content available to third parties using the Services.
10. The Service Provider is not liable for any decisions the User makes based on information obtained through the use of the Services.
11. The User is responsible for the actions and omissions of others with whom they use the Services as for their own actions or omissions. The User accepts liability for any improper use of the Services by their employees or collaborators as for their own actions or omissions.

10. AMENDMENT TO THE REGULATIONS. FINAL PROVISIONS

1. In matters not covered by these Regulations, the provisions of Polish law shall apply.
2. The Regulations are available at the Service Provider's registered office and at <https://www.exorigo-upos.pl/smartteet> for download in electronic form in PDF format (a PDF reader is required, e.g., Adobe Acrobat Reader).
3. The Service Provider reserves the right to amend the Regulations and Appendices hereto at any time. The Service Provider shall inform Service Users of any changes to these Regulations by posting the consolidated text of the new Regulations on <https://www.exorigo-upos.pl/smartteet> and sending an email to Service Users at the email addresses provided by Service Users. Any changes shall take effect on the date of their publication. Changes to the Regulations do not affect Services provided before the effective date of the changes.

4. The Service User may choose not to grant its acceptance to the new Regulations within 30 days of their publication. If the Service User does not accept the new Regulations, they are obligated to submit a written declaration of non-acceptance of the new Regulations to the Service Provider within the timeframe specified above. This constitutes the Service User's withdrawal from the Services and termination of the Service Agreement with the Service Provider, and results in blocking access to the Services. In such a situation, the Service Provider shall provide the Service User with a three-month transition period to change the Service provider and migrate data stored as part of the Service provision. After this period, all Service User data shall be irrevocably deleted. Failure to take any action by the Service User within 30 days of the new Regulations appearing on the <https://www.exorigo-upos.pl/smartet> website and sending an appropriate e-mail notification regarding the change to the Terms and Conditions to the Service Recipients at the e-mail addresses provided by them shall be deemed acceptance of the new Regulations by the Service User.
5. All disputes related to the provision of the Service shall be resolved by common courts with jurisdiction under the provisions of the Code of Civil Procedure or other institutions established to resolve disputes between economic participants, as agreed upon by the Service User and the Service Provider.
6. Appendices constituting an integral part of the Regulations:
 - a) Appendix No. 1 – Price List
 - b) Appendix No. 2 – Service Order FormChanging the Appendices to the Regulations does not constitute a change to the Regulations.
7. The Regulations enter into force on August 8, 2026.

Appendix No. 1
SmartEET Service Regulations
SmartEET service Price List

Package	Customer size	Connection fee (one-time) PLN	Subscription	
			Base fee PLN	Checkout fee PLN
SmartEET Small	up to 20 cash registers	10,000	1,000	25
SmartEET Medium	21–100 cash registers	15,000	2,500	20
SmartEET Large	101–500 cash registers	25,000	5,000	15
SmartEET Enterprise	over 500 cash registers	30,000	7,500	10

Appendix No. 2
SmartEET Service Regulations
Service Order Form template

Order dated●●●	
Ordering Party (full name, address, registration data):	●●●
Contractor (full name, address):	Exorigo-Upos SA Skierniewicka Street 10A, 01-230 Warsaw NIP 5252535950, KRS 0000428347
Ordering Party Coordinator (responsible for acceptance of works)	Name, surname, e-mail address, mobile phone number
Contractor Coordinator (responsible for acceptance of works)	Name, surname, e-mail address, mobile phone number
SUBJECT OF THE ORDER:	

One-time fees	
Connection	Price
SmartEET service	X PLN

Subscription fees	
Monthly fixed	Price
SmartEET service	X PLN
Monthly variables	Price
SmartEET service (for x cash registers)	X PLN
TOGETHER	VALUE
Fixed and variable subscription fees	X PLN

ADDITIONAL PROVISIONS:	
I. SmartEET Terms and Conditions and accepts their provisions in their entirety. The SmartEET Terms and Conditions constitute Appendix 1 to the Order. II. The Ordering Party and the Contractor are obliged to inform the other Party about all events that may affect the execution of the Order. III. The Ordering Party is obliged to provide the resources necessary for the performance of the works/provision of services by the Contractor. IV. The Contractor declares that it is a large entrepreneur within the meaning of the Act on Counteracting Excessive Delays in Commercial Transactions. V. The Parties agree that the date of payment is the date on which the Contractor's account is credited. VI. The Contractor declares that the bank account indicated by him in the VAT invoice, appropriate for making the payment, will be the account included in the electronic list of entities registered as VAT payers administered by the Head of the National Tax Administration, referred to in Article 96b paragraph 1 of the Act of 11 March 2004 on the tax on goods and services (the so-called "White List") VII. The Contractor declares that if the performance of the subject of the Order is subject to mandatory payments under the split payment mechanism, the issued invoice will contain additional information about the content "split payment mechanism". VIII. The Contractor's liability is limited to actual damages (liability for lost profits and indirect damages is excluded). The Contractor's total liability in connection with this order, for the entire period of its validity, on all legal grounds and for all reasons (including non-performance or improper performance of the order), is limited to a total amount of 100% of the net remuneration received under this order within three months before the first event justifying the claim. The Contractor's liability under warranty and substitute performance is excluded. IX. With regard to the provision of the SmartEET service, the provisions of the SmartEET Service Regulations apply in terms of liability .	
Ordering Party's details for the invoice,	●●● Tax Identification Number: ●●●
The Ordering Party's e-mail address to which invoices should be sent:	●●●
(Signature and stamp of the authorized person on the part of the Ordering Party)	

(Signature of the person authorized to accept the Order on behalf of the Contractor)

Appendix No. 1. SmartEET Service Regulations

SmartEET service regulations are available at <https://www.exorigo-upos.pl/smarteet> for download in electronic version in PDF format.