

GENERAL TERMS OF ORDERS VITALAIRE SP. Z O.O.

I. SCOPE OF APPLICABILITY

1. This General Terms Of Orders VitalAire Sp. z o.o. [a limited liability company] with its registered office in Poznań (hereinafter: "**GTO**") apply to every order placed by the VitalAire Spółka z ograniczoną odpowiedzialnością [a limited liability company] with its registered office in Poznań (60-479), ul. Strzeszyńska 33, entered into the Register of the Entrepreneurs of the National Court Register kept by the District Court Poznań – Nowe Miasto i Wilda in Poznań, VIII Commercial Division of the National Court Register, under KRS number: 0000431339, REGON: 630536856, NIP (tax identification number): 7790017233, share capital: 472 500,00 PLN, (hereinafter: „**VA**”) both within the framework of ongoing business relations and in the case of individual orders, regardless of the subject matter of the order, which may be the delivery of goods, the sale of goods, or the provision of services to VA (hereinafter: "**Subject Matter of the Order**"). The application of any provisions, model contracts or general terms and conditions of the Contractor (hereinafter: "**Contractor**") to the order is excluded, even if a reference to such documents is included in any document presented by the Contractor, including those signed by VA. Notwithstanding the above provision, if the Contractor's model contract or general terms and conditions of business apply, in the event of any discrepancies between the Contractor's document and the GTO, the GTO shall take precedence.
2. The GTO shall apply only to situations where the Contractor is an entrepreneur within the meaning of the Act of March 6, 2018 - Entrepreneurs Law (i.e. Journal of Laws of 2024, item 236, as amended). and operates within the scope of its commercial, professional, and economic activities, and the contract concluded is of a professional nature for the Contractor within the meaning of Article 3851 of the Act of April 23, 1964, Civil Code (i.e., Journal of Laws of 2025, item 1071). (hereinafter: "**C.C.**").

II. PLACING AND ACCEPTING AN ORDER

1. VA places an order on an order form in writing, electronically, by email, or by fax. The Contractor's reservations upon acceptance of the order are not binding on VA. Acceptance of the order with simultaneous reservations is considered acceptance of the order without reservations. Acceptance of the order by the Contractor is considered acceptance of the GTO in their entirety.
2. When submitting their bid, the contractor is required to clearly indicate any inconsistencies (discrepancies) between their bid and the content of the VA's request for quotation, if any.
3. A Contractor who has alternative solutions to the VA's request for quotations that are more advantageous in terms of technology or economics is obliged to offer them to the VA, while providing information on the impact of these solutions on the deadline, manner, and costs of order fulfillment. The decision to use an alternative solution to that proposed in VA's request for quotation is the sole decision of VA and does not give rise to any claims on the part of the Contractor or the Subcontractor referred to in point IV.1 of the GTO.
4. By accepting the order, the Contractor declares that it has the knowledge, skills, and competence necessary to perform the order covered by the Agreement and that it has all the necessary authorizations and valid occupational health examinations considering the risk factors involved in the performance of the order, as required by generally applicable law.
5. Offers and quotations submitted by the Contractor are not subject to remuneration and do not create any obligations on the part of VA. Failure to select an offer submitted to VA by the Contractor does not give rise to any claims by the Contractor against VA.

III. PAYMENTS

1. VA shall make payment for the performance of the Subject Matter of the Order by bank transfer to the bank account indicated by the Contractor on the VAT invoice, disclosed on the so-called White List referred to in Article 96b of the Act of March 11, 2004, on goods and services tax (i.e. Journal of Laws of 2025, item 775), within 45 days of receipt of the VAT invoice by VA, unless any other payment term has been agreed. Payments shall be made if the VAT invoice submitted for execution is consistent with the order and contains the elements referred to in point III.4 of the GTO.
2. Unless the Parties have agreed otherwise, the price specified in the order includes all costs related to the performance of the Subject Matter of the Order, in particular the costs of delivery, packaging, insurance for the duration of transport, and transport of the Subject Matter of the Order and its collection by VA.
3. Unless otherwise agreed by the Parties, the price indicated in the order is expressed in Polish zlotys (PLN).
4. VAT invoice issued by the Contractor, in addition to the elements required by law, must include the order number to which it relates.

IV. ENTRUSTING THE PERFORMANCE OF THE ORDER TO A THIRD PARTY

1. Entrusting all or part of the Subject Matter of the Order to a third party (hereinafter: "**Subcontractor**") requires the prior written or electronic consent of VA within the meaning of Article 781 of the C.C. In any case, however, the Contractor shall be liable for the actions and omissions of the Subcontractor as for its own actions and omissions, in particular, it shall be liable for damage caused by the Subcontractor in the performance of the Subject Matter of the Order, regardless of whether VA has given its consent to the Contractor entrusting the performance of the Subject Matter of the Order to the Subcontractor.
2. The Subcontractor selected by the Contractor must have the appropriate knowledge, skills, and competences necessary to perform the Subject Matter of the Order and must have all the necessary authorization and valid occupational health examinations considering the risk factors involved in performing the Subject Matter of the Order, which is guaranteed by the Contractor. VA's consent to the Contractor entrusting the performance of the Subject Matter of the Order to a Subcontractor shall not release the Contractor from liability for the characteristics of the Subcontractor referred to in the preceding sentence.
3. The Contractor shall require the Subcontractor to immediately present, upon each request of VA, documents confirming that it has the required authorizations to perform the Subject Matter of the Order, but no later than within seven (7) days.
4. The Contractor shall be liable for the Subcontractor's failure to possess the documents specified in item 3 above.

V. MATERIALS AND EQUIPMENT ENTRUSTED BY VA

1. The Contractor shall bear full responsibility for the materials and equipment entrusted by VA in connection with the performance of the Subject Matter of the Order and undertakes to store them with due care, use them for their intended purpose, and return them in a condition not worse than the wear and tear resulting from proper use for the performance of the Subject Matter of the Order. In the event of damage to materials or equipment, the Contractor shall, at VA's discretion, either repair them immediately or cover the costs of repair or purchase of new equipment or materials as indicated by VA. In the event of loss of equipment or materials, the Contractor shall cover the costs incurred by VA for the purchase of new equipment or materials.
2. The above rights of VA do not exclude the possibility of VA pursuing claims for compensation for damage or loss of materials or equipment on general terms.

VI. LIABILITY WAIVER AND INSURANCE

1. In the event of any damage caused in connection with the performance of the Subject Matter of the Order, the Contractor shall take all necessary steps to release VA from any liability.
2. Upon accepting the order, as well as upon each request from VA, the Contractor shall be obliged to present VA with a valid civil liability insurance policy, together with proof of payment of the premium securing it against the financial consequences of civil liability, including product liability, for which it could be held liable in connection with personal injury or property damage caused in the performance of the Subject Matter of the Order (including product liability).
3. The Contractor shall require the Subcontractor to have a valid civil liability insurance policy on terms identical to those applicable to the Contractor. The Contractor shall be liable to VA for the Subcontractor's failure to have a valid civil liability insurance policy.

VII. QUALITY CONTROL

The Contractor is obliged to meet the quality requirements specified in the order. VA has the right to check the quality of the material and the manner of performance of the Subject Matter of the Order at any time, and if they are not in accordance with the order or, in VA's opinion, threaten the proper performance of the Subject Matter of the Order, to withdraw from the contract on general terms or within 45 days from the date of finding the irregularities. Notwithstanding the right provided for in the previous sentence, if the quality of the material or the manner of performance of the Subject Matter of the Order does not meet the requirements specified in the order, VA has the right to entrust the Subject Matter of the Order to a third party at the expense and risk of the Contractor.

VIII. DELIVERY

1. The Contractor shall deliver the goods in the manner, to the place, and within the time specified in the order.
2. If the order concerns the delivery or sale of goods, the goods shall be properly packed and secured by the Contractor.
3. Together with the delivery of the goods, the Contractor is obliged to provide all documents relating to the goods, in particular instructions in Polish, certificates, safety data sheets, and all other documents relating to the goods, in accordance with the generally applicable laws in force in the Republic of Poland and the European Union.
4. In the case of ordering goods in the form of equipment or medical devices, the ordered goods shall meet the requirements specified in generally applicable law, in particular in Regulation (EU) 2017/745 of the European Parliament and of the Council of April 5, 2017, on medical devices, amending Directive 2001/83/EC, Regulation (EC) No. 178/2002 and Regulation (EC) No. 1223/2009 and repealing Council Directives 90/385/EEC and 93/42/EEC (OJ EU. L. of 2017 No. 117, p. 1, as amended) and in the Act of April 7, 2022, on medical devices (i.e. Journal of Laws of 2024, item 1620, as amended).
5. VA has the right to refuse to accept delivery of goods that do not comply with order or generally applicable laws. VA also has the right to refuse to accept delivery of goods if the delivery was made after the deadline specified in the order, if the delay meant that the Subject Matter of the Order lost its significance for VA. In the event of refusal to accept a delivery due to its non-compliance with the order or generally applicable regulations, the Contractor shall complete the delivery in accordance with the order within a new appropriate deadline set by VA.
6. The rights of VA are specified in section VIII. 5 above do not exclude the possibility of VA seeking compensation on general terms in the event of damage suffered by VA.

IX. WARRANTY

1. The Contractor guarantees that the Subject Matter of the Order performed by it:
 - a) is free from physical and legal defects.
 - b) has been performed with the utmost care, in accordance with the order and generally applicable law.
 - c) within twenty-four (24) months of the performance of the Subject Matter of the Order and its acceptance by VA, no defects resulting from improper design, workmanship, or defects in the materials used for its performance will become apparent.
2. If defects become apparent within the period specified in section IX.1 of the GTO, VA shall notify the Contractor thereof, and the Contractor shall immediately remove the defects or replace the Subject Matter of the Order with one free of defects at its own expense (including the cost of transporting the defective Subject Matter of the Order both ways) and risk, depending on VA's decision.
3. VA's compliance with the advice or recommendations of the Contractor or people employed by it regarding the transport, storage, handling, or use of the Subject Matter of the Order, including its potentially dangerous nature and the precautions to be taken when using the Subject Matter of the Order, shall be at sole risk and responsibility of the Contractor.
4. No warranty exclusions shall apply to VA.
5. The above warranty rights of VA shall not exclude the possibility of VA seeking compensation from the Contractor on general terms for any damage caused.

X. INTELLECTUAL PROPERTY

1. The Contractor declares and guarantees that it shall have full rights to the Subject Matter of the Order performed by it at the time of its delivery to VA, and that the Subject Matter of the Order shall not be subject to any third party rights, in particular property rights to the Subject Matter of the Order and to any materials and procedures used, resulting from intellectual property rights, patents, utility models, registered designs, copyrights, trademarks, or similar rights (hereinafter collectively referred to as "**Intellectual Property Rights**").
2. The Parties undertake to immediately inform each other of any claims relating to Intellectual Property Rights brought against the Contractor or VA, as well as of any proceedings initiated against the Contractor or VA on such grounds. The Contractor undertakes to reimburse VA for all expenses incurred in connection with such proceedings and claims.
3. The Contractor is obliged to take all appropriate steps at its own expense, to conduct settlement negotiations with the third party. If any claim of a third party is recognized by the Contractor or awarded by a court judgment, the Contractor shall be solely responsible for making all resulting settlements, to the exclusion of VA.
4. All industrial property rights arising in connection with the Contractor's performance of the contract and the Subject Matter of the Contract shall be vested in VA, unless the Parties agree otherwise. VA shall have the right to obtain legal protection of the subject of ownership and the right to freely use it for commercial purposes, as well as to make any changes, alterations, updates, additions, combinations, and other modifications.
5. The Contractor undertakes to cooperate with VA in the transfer of industrial property rights, by providing documentation and additional know-how related to the functioning and production of the subject of the above-mentioned rights. After the completion of the order and/or the Subject Matter of the Order, the Contractor shall not have the right to disclose or use the subject of industrial property rights.
6. Unless the Parties agree otherwise, upon completion of the work that is the Subject Matter of the Order (or part thereof), the Contractor shall transfer to VA, as part of the remuneration agreed by the Parties, the economic copyright to the Subject Matter of the Order (or part thereof), including the right to use the Subject Matter of the Order (or part thereof) and to dispose of it in any adaptations (derivative rights), without any time or territorial restrictions, in all fields of exploitation known at the time of separation of the work being the Subject Matter of the Order (or part thereof), in particular in the scope of:
 - a) recording and reproduction of the Subject Matter of the Order (or part thereof) – production of copies of the Subject Matter of the Order (or part thereof) using a specific technique, including printing, reprography, magnetic recording, and digital techniques.
 - b) marketing the original or copies on which the Subject Matter of the Order (or part thereof) has been fixed – placing the original or copies on the market, lending or renting them.
 - c) distributing the Subject Matter of the Order (or part thereof) in a manner other than that specified in point a) – public performance, exhibition, display, reproduction, broadcasting, and rebroadcasting, as well as making the Subject Matter of the Order (or part thereof) publicly available in such a way that anyone can have access to it at a place and time of their choosing, and the exclusive right to authorize the exercise of derivative copyright to the Subject Matter of the Order (or part thereof);
 - d) freely interfere with the content and form of the Subject Matter of the Order (or part thereof) and distribute the Subject Matter of the Order (or part thereof) thus modified in any manner and by any means.
 - e) use the Subject Matter of the Order (or part thereof) in a manner other than that indicated above, in accordance with its intended purpose.
7. VA shall have the exclusive right to authorize the exercise of derivative copyright to the Subject Matter of the Order.

XI. SPECIAL EQUIPMENT OR ACCESSORIES

Upon completion by the Contractor of an order which required the use of special tools or accessories by the Contractor, or which were made specifically for the purpose of fulfilling the order, VA shall acquire ownership thereof without separate remuneration, unless the Parties agree otherwise.

XII. CHANGING OR CANCELING AN ORDER

VA is entitled to change or cancel an order within 48 hours of its submission by means of a unilateral statement made to the Contractor in any form, including by telephone, regardless of the form in which the order was placed. The cancellation of an order is binding on the Contractor upon receipt of VA's statement in this regard. A change to the order shall be binding on the Contractor if it does not reject the change within 24 hours of receiving VA's statement of change. If the Contractor rejects the change, the order shall be deemed withdrawn. A change or withdrawal of an order shall not give rise to any claims on the part of the Contractor against VA.

XIII. LIQUIDATED DAMAGES

1. In the event of a delay in the performance of the Subject Matter of the Order, the Contractor shall pay VA a liquidated damages for each week of delays commenced in the amount of 1.5% of the gross value of the order.
2. Notwithstanding the provisions of section XIII.1., in the event of a delay in the performance of the Subject Matter of the Order, VA shall be entitled to transfer the performance of the Subject Matter of the Order to a third party at the expense and risk of the Contractor without the need to obtain prior court authorization to do so. VA shall inform the Contractor of the above-mentioned transfer of the performance of the Subject Matter of the Order.
3. VA shall have the right to demand that the Contractor pay a contractual penalty in the amount of 3% of the gross value of the order or 3% of the remuneration due to the Contractor in the month preceding the month in which the breach was found, but not less than PLN 3,000.00 for each case of breach, if the Contractor or persons with whose assistance the Contractor performs the order:
 - a) work on the VA premises without the required VA permit.
 - b) commence work without the Contractor first submitting to VA a statement confirming that these persons are fit for work and have undergone appropriate training, together with a list of these persons submitted to the shift manager at the VA premises on each occasion.
 - c) enter the VA facility with heavy equipment without first notifying the VA facility shift manager.
 - d) commence work without first undergoing appropriate health and safety training conducted by VA employees.
 - e) smoke in prohibited areas.
 - f) slay in prohibited areas without a VA representative.
 - g) commence performance of the Subject Matter of the Contract without consulting VA.
 - h) work with faulty equipment.
 - i) work under the influence of drugs or alcohol.
 - j) in the case of work at height, fail to use equipment to protect against falls from height.
 - k) pass under suspended loads;
 - l) do not secure loads on vehicles adequately.
 - m) do not fasten seat belts when traveling in motor vehicles.
 - n) do not carry a gas detector with them when necessary.
 - o) do not have valid permits to perform hazardous work.
 - p) do not follow isolation procedures before working on systems that may be live or connected to other sources of energy.
 - q) enter confined spaces without permission.
 - r) violate other VA health and safety rules and regulations.
4. If the damage exceeds the amount of the contractual penalties reserved, VA shall have the right to claim supplementary compensation in general terms.
5. If the Contractor violates the rules or guidelines specified by VA and fails to remedy such violation within seven (7) days of receiving a registered letter from VA requesting that the violation be remedied, VA shall be entitled to withdraw from or terminate the Order with immediate effect. The above right does not exclude VA's right to charge contractual penalties or to claim damages under general principles.

XIV. CONFIDENTIALITY AND ANTI-CORRUPTION

1. The Contractor undertakes to keep confidential all information concerning VA and its affiliated companies, in particular commercial and technical information, which it has obtained in the course of performing the Subject Matter of the Order, with the exception of information that will be made public by VA and information that has previously been made available with the right of dissemination ("**Confidential Information**").
2. All materials, documents, and information provided for the purpose of performing the Subject Matter of the Order remain the property of VA. The Contractor undertakes to store all information in material form (including written materials and computer data carriers) in a manner that prevents access by unauthorized persons and to return it immediately after completion of the order.
3. The obligation to keep confidential information secret applies both during the performance of the contract and for a period of 5 years from the date of completion of the contract.
4. The Contractor shall ensure that the obligation of confidentiality is also observed by its employees, representatives, and any other entities cooperating with the Contractor who is familiar with confidential information. In particular, the Contractor shall ensure that the obligation of confidentiality is also observed by the Subcontractor. The Contractor shall be liable for damages on general terms for any breach of the o.
5. The Contractor shall not be entitled to refer to the performance of the contract for VA in its advertising materials without the prior written or electronic consent of VA specified in Article 781 of the C.C.
6. The Contractor guarantees and declares to VA that (i) it complies with any regulation on prevention of the corruption applicable to the Party (ii) shall not (and shall ensure that none of its directors, officers, employees shall not) commit any act of corruption (including will not offer or give any advantage to third party in order to improperly or dishonestly influence the person concerned in exercise of his or her duties) (iii) maintains in place its own policies and

procedures designated to ensure compliance with regulation on prevention of the corruption (iv) will provide on the request of the other Party written confirmation on compliance with regulation on prevention of the corruption, (v) it does not cooperate, directly or indirectly, with entities (i.e. legal or natural persons or other organizations) subject to restrictive measures (hereinafter collectively referred to as "sanctions") imposed by the European Union or the Republic of Poland; (vi) it does not use products purchased under the Agreement on the territory of Russia, Belarus and the non-government-controlled areas of the territory of Ukraine; (vii) it is not subject to the restrictive measures (sanctions) referred to in point (v).

XV. SAFETY RULES

1. The Contractor shall strictly comply with generally applicable regulations, particularly those relating to occupational health and safety (OHS) and environmental protection, as well as the working conditions and safety standards applicable at VA.
2. If applicable, VA shall provide the Contractor with the working conditions and standards applicable at VA upon awarding the contract. VA shall inform the Contractor of any changes to the terms and conditions and working standards in any form. Such changes shall be effective vis-à-vis the Contractor from the moment of their delivery by VA. The Contractor undertakes to provide the Subcontractor with the terms and conditions and working standards applicable at VA and to oblige the Subcontractor to comply with them.
3. The Contractor declares and guarantees that it has the appropriate knowledge, experience, technical facilities, and trained personnel that it will use in the performance of the contract for VA, and guarantees each time that the performance of any contract for VA will be carried out in compliance with generally applicable regulations, in particular in the field of occupational health and safety (BHP) and environmental protection, as well as in accordance with the working conditions and standards prevailing at VA, referred to in point XV.2 of the GTO.
4. The Contractor undertakes and guarantees that, before commencing any work for VA, it will carry out a detailed inspection of the work site and area on its own, at its own expense and risk. This inspection shall concern determining the possibility of safely commencing and performing the work in accordance with generally applicable laws, particularly those relating to occupational health and safety (OHS) and environmental protection, as well as in accordance with the working conditions and standards prevailing at VA, referred to in point XV.2 of the GTO.
5. In the event of circumstances preventing the Contractor from commencing work, the Contractor guarantees that it will immediately notify VA of any reservations and comments regarding the place and area of work. After reviewing the Contractor's reservations and comments, if they are justified, VA shall take the necessary measures to enable the Contractor to safely commence work related to the Subject Matter of the Order. If VA does not report any reservations and/or comments, it shall be deemed that the work site and zone enable the Contractor to properly and safely perform the contract and carry out the work in accordance with generally applicable laws, in particular those relating to occupational health and safety (OHS) and environmental protection, as well as in accordance with the working conditions and standards prevailing at VA, referred to in section XV.2 of the GTO.
6. The Contractor shall confirm compliance with the above obligations in the work permit or other relevant document and shall assume responsibility for the transferred work site and work zone. The transfer of the work site and work zone shall not exclude other obligations or responsibilities of the Contractor. The handover of the work site and zone by the Contractor, as referred to above, constitutes the basis for commencing work in accordance with the order and is mandatory before the actual commencement of any activities related to the performance of the Subject Matter of the Order.
7. VA reserves the right to suspend the Contractor's work until the Contractor has fulfilled the above obligations, and any negative consequences resulting from the failure to fulfill these obligations shall be borne by the Contractor. The Contractor shall not be entitled to any claims against VA on this account.
8. The above issues, i.e. sections 1-7 above, apply to: work at height, electrical work, as well as other work in special conditions or of a special nature, including work considered particularly dangerous. The above issues may only be excluded with the prior written or electronic consent of VA, within the meaning of Article 78(1) of the C.C.
9. Notwithstanding the above, the Contractor shall oblige the Subcontractor to comply with the safety rules and working conditions prevailing at the Contractor's premises.
10. The Contractor undertakes to present immediately, no later than within 7 days of VA's request, documents confirming the Contractor's authorization to perform the ordered contract. At VA's request, the Contractor shall, no later than within seven (7) days of the date of VA's request, present documents confirming the Subcontractor's authorization to fulfil the ordered contract. The Contractor shall be liable for any damage incurred by VA because of the Subcontractor performing the contract without the required documents.
11. VA has the right to suspend the work (Stop Work Authority) of the Contractor and Subcontractor in the event of a lack of the relevant documents referred to in point II.3. This right shall also apply in the event of a breach of any VA safety rules by either the Contractor or the Subcontractor.

XVI. MISCELLANEOUS

1. The Contractor is obliged to comply with the Supplier Code of Ethics (hereinafter: the Code), the current version of which is available at: <https://pl.airliquide.com/o-nas/warunki-i-zasady-wspolpracy-z-dostawcami>. Amendments to the Code do not require an annex to the Order and are effective upon publication of the amendments on the above-mentioned website. In the event of a violation of the Code, the provisions of section XII shall apply. The Contractor undertakes to comply with VA guidelines on cooperation, including safety rules, which up-to-date versions are available at: https://pl.vitalaire.com/sites/vitalaire_pl/files/2025-12/lsr_vitalaire_en_2025.pdf.
2. A has launched a whistleblowing system (known as "EthiCall") through which business partners can report any incidents or conduct that are in particular breach of applicable laws, regulations, international treaties, or the Air Liquide Group Code of Conduct: <https://www.safecall.co.uk/en/clients/ethicall/>.
3. The Contractor also undertakes to comply with generally applicable laws and regulations applicable to the performance of the contract, about anti-money laundering and sustainable development regulations. Upon submission of the bid, the Contractor declares and guarantees that it has established, and will maintain and enforce throughout the performance of the contract, appropriate internal control systems, rules, and mechanisms (including due diligence processes to identify, prevent, and remedy any actual or potential adverse impacts on human rights and the environment) which are appropriate to the size of the enterprise, the nature and context of its operations, to ensure compliance with applicable anti-corruption, anti-money laundering, sustainability, and sanctions regulations by itself and its affiliates.
4. VA shall have the right to conduct, at its own expense, an audit of the Contractor's compliance with the obligations specified in section XVI.1.2.3. Such an audit may take place upon prior written notice to the Contractor and may be conducted by VA itself or through an external auditor appointed by VA. The Contractor shall provide VA or the auditor with access to all data, documents, and other information, as well as any assistance requested in connection with the audit. In the event of a breach of the Contractor's obligations specified in section XVI.1.2.3. or prevention of the audit, the provisions of section XIII 3-5 shall apply.
5. The Order and the GTO specify the terms and conditions of the agreement between VA and the Contractor.
6. The Order and the GTO shall be governed by Polish law, excluding the United Nations Convention on Contracts for the International Sale of Goods of April 11, 1980 (hereinafter referred to as "CISG"), regardless of whether the Contractor has its registered office in a country that is a party to the CISG or not.
7. Any amendments to the GTO must be made in writing under pain of nullity.
8. Any disputes arising from the order that cannot be settled amicably shall be settled by the courts competent for the registered office of VA.