



This information is best reviewed by your financial team. If you're not the person responsible for cash management, please forward this to your CFO, Controller, Treasurer or Credit Manager.

Dear Valued Supplier,

Re: Introduction of Borealis accelerated payments programme

Borealis appreciates the working relationships we have with our suppliers and we are always looking for ways to strengthen our business partnership. As a next step, we are pleased to offer accelerated payments in exchange for a discount utilising the Borealis C2FO dynamic discounting programme.

This programme has recently been launched and we encourage you to have a look at it. Borealis has selected C2FO to facilitate accelerated payment of approved supplier invoices via their secure C2FO marketplace.

Borealis will dedicate varying amounts of liquidity to the programme, which will be available on the C2FO marketplace for invoice payments.

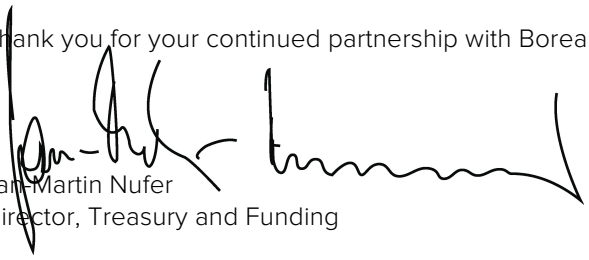
For a small discount, you can receive early payment directly from Borealis to improve your cash flow at rates that are often less than the cost of borrowing short-term working capital. The best part about C2FO is you determine your early payment offer, so you're in control. If your offer is accepted, Borealis will initiate early payment within 72 hours.

The partner we have selected for this programme, C2FO, is a leading provider in this area and we are confident that the advantages that have helped many corporates can also be beneficial to you, such as:

- **LOW COST:** Creates a new working capital option at a rate you choose
- **FLEXIBLE:** Eliminates paperwork and contracts with on-demand access
- **USEFUL:** Lowers your days sales outstanding (DSO)
- **SECURE:** Provides secure access to view your approved invoices
- **HELPFUL:** Gives you support M-F, 9am-5pm CET via C2FO
- **SIMPLE:** Offers easy account activation and your payment process doesn't change

While our dynamic discounting programme is a very beneficial option for improving your working capital efficiency, the final decision to use it is yours. Furthermore, you have case by case the option at your full discretion to bid for accelerated payment, depending on your needs at that point in time. If you are interested, please activate your C2FO account at your earliest convenience. If you have questions, the C2FO support team is ready to help you at borealisgroup@c2fo.com or by calling +43 7 2088 1995.

Thank you for your continued partnership with Borealis.

  
Jan-Martin Nufer  
Director, Treasury and Funding

P.S. There is no cost or obligation when you activate your C2FO account. It simply gives you the opportunity to see how the Borealis C2FO programme could improve your company's cash flow and save you money.

**C2FO Support Team**