

# Terms and Conditions of Sale and Delivery of tesa Tapes India Private Limited (March 2026)

## 1. Scope

The following Terms and Conditions of Sale and Delivery (hereinafter “**Terms of Sale**”) apply exclusively for the entire current and future legal relationship between tesa tapes India Private Limited (hereinafter “**tesa**”) and Buyer concerning the sale of movable goods (“**Goods**”). Upon placing an order by Buyer, but no later than upon the acceptance of the delivery of the Goods, Buyer acknowledges the sole binding application of these Terms of Sale. Should Buyer use conflicting, deviating or amending terms and conditions, their application in relation to tesa is excluded even if they have not been expressly contradicted by tesa.

## 2. Offer and Conclusion of Contract

2.1 Offers by tesa are non-binding and are only to be understood as a request for the delivery of an order. A contract shall not be concluded until tesa has provided a written confirmation of order, which is consistent with the Buyer's order, and the contract is defined solely by the content of the confirmation of order and/or these Terms of Sale.

2.2 Orders of the Buyer must be placed using an order template (designed by the Buyer or a standard template provided by tesa) or digitally through (tesa Pro) and must include minimum details.

2.3 Confirmations of order by tesa that deviate in material content from the original order are deemed to have been accepted if they have not been contradicted within three working days upon the receipt of the confirmation of order by Buyer.

## 3. Delivery Periods and Dates

3.1 Any delivery dates and delivery periods stated in orders of the Buyer are only binding if they have been confirmed by tesa in writing or in text from and Buyer has informed tesa of or provided tesa with all of the information, specifications of quality, approved plans, documents, permissions and approvals required for the execution of delivery in good time and paid any negotiated advance payments in accordance with the agreed terms. Negotiated periods commence upon the date of the confirmation of contract or the declaration of acceptance, as the case may be. In the event of additional or expanded order placed thereafter, the periods shall be extended accordingly.

3.2 Events which are unforeseeable, unavoidable and outside the control and influence of tesa and for which tesa is not responsible [such as acts of God, war, acts of terrorism, epidemics, natural disasters, strikes, lockouts, occupations of factories and facilities, government measures, shortages of energy, materials or raw materials, damage caused

by fire and explosion, transportation and operational problems, sovereign acts (whether lawful or unlawful) or similar events, shall release tesa for that specific duration from its duty to make timely delivery of Goods or services. The negotiated period shall be extended by the duration of the incident. Buyer shall be informed in an appropriate manner of the occurrence and end the disruption, tesa is not obliged to procure replacement goods from third parties. Where the end of the event is not foreseeable, or the problem continues for more than two months from the date of its occurrence, each party is entitled to rescind the contract with respect to the scope of delivery affected by the event, provided that tesa shall be entitled to payment of the cost it has incurred in respect of performing its obligation under the contract.

3.3 tesa's delivery obligations in relation to Goods for which tesa procures raw materials and parts from supplier parts from suppliers shall always be subject to the timely and correct delivery by such suppliers to tesa. tesa's delivery obligations for delivery of those Goods for which tesa procures raw materials and parts from suppliers is subject to the tesa's receipt of timely and correct delivery by such suppliers. Where tesa does not receive timely and correct delivery, tesa shall inform the Buyer of the delay, and the expected adjustment to the delivery date. The delivery date shall be adjusted accordingly, following tesa's notification to the Buyer.

3.4 The Parties agree that time for delivery of the Goods is not of the essence. Where deliveries by tesa are delayed, Buyer's sole and exclusive remedy against tesa is that the Buyer is entitled to rescind the contract if tesa is responsible for the delay and has allowed a reasonable grace period following the delivery date set by Buyer to have passed.

3.5 If Buyer is in default of acceptance or in breach or other actions of cooperation incumbent upon him, tesa is entitled – irrespective of its other rights – to store the Goods at the risk and expense of Buyer or –in case of a breach of obligation - to terminate the contract, in which case, the Buyer shall be liable for, and tesa shall be entitled to the full contract price.

3.6 tesa may make partial delivery, provided (i) the partial delivery can be used by the Buyer within the scope of the contractual purpose (ii) the delivery of the remaining ordered Goods is secured and (iii) the Buyer does not incur any considerable additional effort or costs.

3.7 Insofar as tesa bears the delivery cost pursuant to clause 4 of these Terms of Sale, tesa is not obliged to make delivery of the Goods by air freight or a

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- comparable accelerated means of transport. Should Buyer require air freight services, all associated costs shall be borne exclusively by Buyer
- 3.8 In the event the Buyer places an ad hoc order (i.e., any order communicated through email, WhatsApp, or other informal communication channels) where the order value exceeds fifty percent (50%) of the Buyer's average order value over the preceding six (6) months, the Buyer shall be obligated to take delivery of the ordered materials within six (6) months from the date of such order. Failure by the Buyer to comply with this obligation shall entitle tesa to (i) issue an invoice for the full value of the balance materials produced against such order, and (ii) levy applicable handling and/or storage charges until final delivery.
- 4. Minimum Order Value and Volume, Shipping, Packaging, Passage of Risk**
- 4.1 tesa does not accept orders below a minimum order value of INR 20000 (Approx 2000 Euro) net of taxes, freight and shipping costs and bank charges. Upon compliance with this minimum value of order and acceptance pursuant to clause 2.1 or 2.2, tesa shall bear the freight and shipping costs. Should Buyer not comply with this minimum value of order and should the order nevertheless be accepted by tesa in justified exceptions Buyer shall arrange for its own transportation service to collect orders from tesa's warehouse. If the Buyer prefers tesa to provide delivery services for such orders, tesa reserves the right to charge the full transportation cost to the Buyer, subject to a minimum of INR 2000 net.
- 4.2 All products offered by tesa exclude the cost of Value-Added Services ("VAS"). Should Buyer request VAS that necessitate additional warehouse, transportation, or administrative resources, tesa reserves the right to allocate such costs to Buyer. Value Added Services ("VAS") may include, but are not limited to, re-stacking, re-packing, labelling, storage, documentation, delivery notification, delivery within specific timeframes, rush orders, and other similar services.
- 4.3 The Goods shall be shipped respectively handed over in the normal tesa packaging.
- 4.4 The risk of accidental loss and accidental deterioration shall pass to Buyer in accordance with the agreed upon Incoterm. If transfer of possession or shipment is delayed on grounds for which Buyer is responsible, risk shall pass to Buyer on the date of the notification of the availability of the Goods for shipment
- 4.5 Unless specifically agreed otherwise in writing, Buyer is obliged to clear the Goods for import into the country of destination, to pay the applicable import duties and to complete the corresponding import formalities
- 5. Prices, Terms of Payment**
- 5.1 All contracts are based on the prices and rates of discount applicable on the date of the acceptance of order, provided no other agreement has been made by the parties.
- 5.2 Payments made to tesa are subject to GST. All tesa prices are denominated in SGD and do not include the GST or any other taxes.
- Provided nothing to the contrary is agreed between tesa and Buyer, taxes on sums payable to Tesa shall be borne by Buyer; this applies in particular to GST or similar taxes in the country from which tesa issues its invoice. Such taxes shall be invoiced in the relevant amount provided by law and are payable accordingly. In the event the Buyer is required to withhold amounts from sums payable to tesa, the sums payable to tesa shall increase such that the amount received by tesa after such withholding the tesa price plus any such GST or similar tax.
- 5.3 In the event of the Buyer failing to provide the correct particulars, such as address / location, GSTIN etc. the Buyer shall indemnify the Seller any loss incurred by the Seller towards tax, interest, penalty and fine on account of such failure. Buyer undertakes to fulfil all the requisite conditions to be compliant under GST, including timely filing of periodic returns, to ensure that entire input tax credit pertaining to supplies of Goods by the tesa is availed by the Buyer on a timely basis. In case the Buyer fails to comply with all the requisite conditions under GST law for availment of input tax credit on supplies of Goods made by tesa, tesa shall not be responsible for reimbursing or compensating such input tax credit loss to the Buyer. The Buyer shall not avail of or utilize any input tax credit unless full payment against the respective sale is made by the Buyer to tesa.
- The Buyer shall forthwith notify tesa about discrepancies, if any, in tesa's invoice within 5 days from the date of receipt of such invoice. Failing the same, it shall be considered as unconditional & absolute acceptance of tesa's invoice by the Buyer. Consequently, the Buyer shall have no claim against tesa and tesa shall not entertain any request or intimation on any alleged discrepancy on invoice including any loss of tax credit that may have to be incurred by the Buyer.

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- 5.4 In a case where the buyer is required to deduct withholding tax ('TDS') under application section of Income tax Act, 1961, the Buyer agrees that it will notify tesa of such deduction and provide the details of such TDS deducted in the manner prescribed by tesa and within the prescribed statutory time limits. The Buyer also agrees to issue necessary certificates covering such TDS deductions to tesa within the prescribed timelines. In case of any loss of credit to tesa for such TDS amount deducted by the Buyer, tesa reserves its right to recover such lost amount from the Buyer.
- 5.5 tesa is entitled to issue partial invoices for partial deliveries within the meaning of clause 3.6.
- 5.6 Each invoice is due for payment without deductions within 14 days of receipt by Buyer, provided nothing to the contrary is determined in tesa's confirmation of order. Default shall occur automatically upon failure to pay upon expiration of this deadline. Payments by Buyer shall only be deemed to have been made once tesa has received this payment.
- 5.7 If Buyer is in default of payment, tesa is entitled to demand penal interests at the rate of 18% p.a. from the date of failure to make the payment till the date of its actual payment. This right shall be in addition to other legal and equitable rights that tesa shall have under the applicable laws.
- 5.8 The Buyer shall only be entitled to set off counterclaims or withhold payments due to such claims if his counterclaims are undisputed or have been declared final and absolute or result from the same contract under which the relevant delivery was made.
- 5.9 If tesa, after conclusion of the contract, becomes aware of the risk of a lack of ability to make payment on the part of Buyer, tesa shall be entitled to execute outstanding deliveries only against prepayment or upon due receipt of payment/bank guarantee. If the prepayments or other payment guarantees are not provided even upon the expiration of a reasonable period of grace, tesa may cease deliveries until the prepayments or the payment bonds are provided or may rescind individual or all affected contracts in full or in part in such a case, tesa shall not be held liable for any violation of any contract or these Terms of Sales and it shall remain entitled to assert further rights.
- 6. Retention of Title**
- 6.1 Notwithstanding the delivery of the Goods to the Buyer, the Goods shall remain in the ownership of tesa until the full payment of any **and** all claims of tesa under the business relationship with Buyer has been made.
- 6.2 Buyer is only permitted to sell the Goods subject to the retention of title ('**Reserved Products**') within the normal course of business transactions. Buyer hereby assigns its claims under the resale of the Goods to tesa, and tesa hereby accepts such assignment. Buyer is authorized to collect in trust the assigned claims for tesa in its own name, subject to withdrawal of such authorization. Tesa may withdraw the authorization and the entitlement to resell the Goods if Buyer is in default of major obligations such as payment to tesa. In the event of a withdrawal of authorization, tesa is entitled to collect the claims itself. Buyer is not entitled to pledge the Reserved Products or to transfer title as security or otherwise make disposals that would threaten tesa's ownership over the Reserved Products. In the event Buyer sells the Reserved Products following processing or alteration or upon connection or commixture with other goods or otherwise together with other goods, the assignment of claim shall be deemed to only apply in the amount of the portion equivalent to the price agreed to between tesa and Buyer plus a security margin of 10% of such price.
- 6.3 Buyer shall provide tesa at all times with all requested information on the Reserved Products or on the claims that have been assigned to tesa hereunder. Interventions or claims by third parties on the Reserved Products must be reported to tesa by Buyer immediately upon delivery of the necessary claims/documents. Buyer shall inform the third party or parties at the same time of the tesa's retention of title immediately. The costs of the defence against such interventions and claims shall be borne by Buyer only.
- 6.4 Buyer is obliged to label the Reserved Products separately as the property of tesa to the extent possible for the duration of the retention of title and to handle them with care.
- 6.5 If the realisable value of the security exceeds the overall claims of tesa to be secured by more than 10 %, Buyer is entitled to demand a release to such extent.
- 6.6 Should Buyer be in default of material obligations in relation to tesa such as payment obligations, notwithstanding other rights, tesa may terminate the contract. If tesa terminates the contract, tesa is entitled to repossess the Reserved Products and otherwise enforce its security for the purpose of satisfying tesa's claims against the Buyer. In the event of a claim for the surrender of the Reserved Products, Buyer shall immediately grant tesa or an authorized representative of tesa access to the Reserved Products and to any premises where the Reserved Products are held, and shall surrender the Reserved Products to tesa.

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### 7. Quality, Rights of Buyer in Case of Defects, obligations to Inspect and Complain

- 7.1 The agreed quality of the Goods is measured solely by the specific agreements on properties, features and performance characteristics of the Goods made in writing between the parties which are set down in writing in the standard tesa product descriptions or product designations ("Quality Agreement"), insofar as a Quality Agreement does not expressly refer to non-binding contents (e.g. average figures), tesa shall not assume any warranty for the suitability of its Goods for a certain purpose of application intended by Buyer. Buyer alone is responsible for the decision whether Goods complying with the Quality Agreement are suitable for a certain purpose and for the nature of their use.
- 7.2 In the event of production of Goods in accordance with the quality descriptions, plans sketches, drawings etc. drafted and released by the Buyer (hereinafter, "**Quality Specifications**"), quality shall be measured solely in accordance with these released Quality Specifications, unless otherwise agreed in writing. Characteristics of the Goods which are based on the Quality Specifications released by Buyer do not constitute a material defect, so that Buyer is not entitled to any warranty claims against tesa in this respect. In particular, Buyer is solely responsible for the accuracy and feasibility of all of the Quality Specifications and supplements thereto drafted, delivered to tesa and released by Buyer.
- 7.3 Information in catalogues, price lists and other informational material provided to Buyer by tesa, as well as product-descriptive information, are not to be understood in any event as guarantees for a particular quality or durability of the Goods; such guarantees of quality or durability must be expressly agreed in writing.
- 7.4 Normal commercial discrepancies in volume and weight within the range of upto 10% from the order volume are permitted. Normal commercial discrepancies in quality/properties caused by the Goods are also permitted.
- 7.5 The Goods are to be inspected by Buyer immediately after their delivery to Buyer, insofar as this is feasible in the normal course of business. Buyer shall notify the carrier and tesa of any externally visible loss or damage to the Goods upon delivery. Other obvious defects of the Goods which would have been recognisable in an immediate inspection shall be deemed to have been approved by Buyer if tesa does not receive a written notice of defects stating the invoice or under number within seven days of delivery.

Goods which have a hidden defect shall be deemed to be approved if tesa does not receive a written notice of defects from Buyer within seven days after the time at which the defect became apparent.

- 7.6 In the case of each notice of a defect, tesa shall be entitled to a right to inspect and test the Goods in question. Buyer shall grant tesa the necessary time and opportunity to do so tesa may also demand of Buyer that he send the Goods in question to tesa at tesa's expense.
- 7.7 tesa shall remedy defects at its option by a removal of the defect or by an alternative delivery of a defect-free item (jointly referred to as "**Supplementary Performance**")
- 7.8 The costs of transport, travel, labour and materials necessary for the purpose of Supplementary Performance shall be borne by tesa. Where the notice of a defect proves to be unjustified and Buyer disregarded the corresponding indications when submitting the notice of defects in an intentional or grossly negligent manner. Buyer shall be obliged to compensate tesa for all of the costs and damages incurred in this context (for instance, travel and shipping costs).
- 7.9 Should the Supplementary Performance fail, i.e. if it is impossible, if it cannot be reasonably expected of Buyer, if it is unreasonably delayed, or if tesa refuses to carry out Supplementary Performance, Buyer, at its choice and in analogous application of the legal provisions, may terminate the contract or, reduce the purchase price and/or demand damages pursuant to clause 8 or compensation for his expenses.

### 8. Liability and Damages

- 8.1 Subject as expressly provided in the contract, all warranties conditions or other terms implied by statute or common law are excluded to the fullest extent permitted by law.
- 8.2 Notwithstanding any other provision in these Terms of Sale, tesa shall have no liability whatsoever towards the Buyer in respect of (a) loss of profits, loss of use or anticipated savings or similar losses; (b) indirect or consequential damages (even if such losses were reasonably foreseeable or it had been advised of the possibility of these being incurred); regardless whether such liability arises out of breach of contract or warranty, tort (including negligence), indemnity, contribution, product liability, strict liability or any other legal theory whatsoever.
- 8.3 Buyer is obliged to provide tesa with evidence of any damage claimed. Any contractual penalties and/or lump-sum damages provided for in Buyer's terms and conditions shall not apply (cf. clause 1 of these Terms of Sale).

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## 9. Indemnity Obligation of Buyer

If Buyer resells the Goods, he shall indemnify tesa within their internal relationship for product liability claims or other claims by third parties, provided he is responsible for the defect giving rise to the liability

## 10. Defects in Title and Proprietary Rights

10.1 tesa is not aware of any finally adjudicated claims of third parties which would prevent a use of the Goods in accordance with the defined intention and terms of contract.

10.2 If Buyer nevertheless infringes the industrial property rights or copyrights of third parties ("Property Rights") which are to be recognised as legally valid through the use of the Goods in accordance with the provisions and the contract, tesa shall procure the right to further use for Buyer at its own expense or modify the Goods in a manner which is reasonable for Buyer in such a way that the infringement of Property Rights no longer exists. If this is not possible at economically reasonable conditions or within a reasonable period of time, Buyer and tesa shall each be entitled to withdraw from the contract. In addition, tesa shall indemnify Buyer - within the limits of clause 8 - from undisputed or legally established claims of third parties.

10.3 Buyer is obliged to inform tesa without undue delay if claims are made against Buyer by third parties due to the use of the Goods in accordance with the defined intention and terms of contract based on the infringement of Property Rights or if third parties have addressed inquiries of Buyer's entitlement to Buyer. The same applies if Buyer otherwise become aware that the use of the Goods in accordance with the defined intention and terms of contract may possibly infringe the rights of third parties. In these cases, tesa shall be entitled to terminate the existing delivery contracts for cause. tesa shall also be entitled to terminate the delivery contracts for cause if tesa is in danger of infringing the rights of third parties itself by executing the delivery contracts.

10.4 In the event of an intervention by a third party against Buyer within the meaning of clause 10.3, tesa shall support Buyer to the best of its ability in the defence of such claims in relation to the third party, provided that Buyer shall not delivered any statements to third parties to the detriment of tesa.

## 11. Test Procedures of the Buyer

Cost for any test procedures of the Buyer or Buyer's customer shall only be compensated by tesa with prior and explicit approval of tesa.

## 12. General Provisions, Code of Conduct

12.1 Buyer may not assign his claims against tesa - except for pecuniary claims - to third parties without written consent of tesa.

12.2 Changes and amendments to contractual agreements between tesa and Buyer and/or these Terms of Sale and any side agreements shall require written form. This shall also apply for the modification of this written form requirement.

12.3 In order to comply with the written form required in these Terms of Sale, telecommunication transmission, in particular by fax or e-mail, is sufficient.

12.4 If a provision of the contractual agreements between tesa and Buyer and/or these Terms of Sale are fully or partially void or invalid, this shall not affect the validity of the remaining provisions. The parties undertake in this case to replace the void or invalid provision by a valid one that comes closest to the commercial intention of the void or invalid provision.

12.5 Place of performance for all reciprocal claims is the registered office of tesa.

12.6 The Parties submit any dispute arising out of or in connection with the contractual agreements between tesa and Buyer and/or these Terms of Sale exclusively to the competent courts in Chennai, Tamilnadu, India. However, tesa is entitled to sue Buyer before any other court of statutory jurisdiction.

12.7 The law of the India shall apply with the exclusion of the UN Convention for the International Sale of Goods (CISG; UN Sales Law).

12.8 The Buyer undertakes to comply with the basic principle of the tesa Code of Conduct. This can be found at: <https://www.tesa.com/en/about-tesa/sustainability/our-guidelines-and-standards>. (Available on tesa.com).

**Please note:** The quality of the tesa® products is tested on a continuous basis at the highest possible level and is thus subject to strict controls. All information and recommendations are given by us to our best knowledge based on our practical experience. Nevertheless, tesa does not assume any express or implied warranty for the suitability of a tesa® product for certain purposes that have not been expressly agreed between tesa and Buyer in writing. For this reason, Buyer is himself responsible for the decision on whether a tesa® product is suitable for a certain purpose and for Buyer's type of use, provided the product complies with the properties, features and performance characteristics that have been specifically agreed. Should you require assistance in this regard, our technical staff would be happy to advise you.