

# Terms and Conditions of Sale and Delivery of tesa SE

(September 2025)

## 1. Scope

The following Terms and Conditions of Sale and Delivery (hereinafter: **"Terms of Sale"**) apply for the entire current and future legal relationship between tesa SE (hereinafter: **"tesa"**) and Buyer, i.e. to all contracts concluded between tesa and the Buyer, concerning the sale of movable goods (**"Goods"**), unless otherwise agreed in writing between tesa and Buyer. Upon placing an order by Buyer, but no later than upon the acceptance of the delivery of the Goods, Buyer acknowledges the 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 unless tesa has expressly agreed to these.

## 2. Offer and Conclusion of Contract

2.1 Offers by tesa are non-binding and are to be understood merely as an invitation to the Buyer to place an order. In case 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 from tesa and/or these Terms of Sale. Oral agreements and/or commitments require written confirmation by tesa to become valid.

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 (EDI) and must include minimum details. If these minimum details are not provided, tesa shall be entitled to charge a handling fee of EUR 25 per order.

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, Default of Acceptance, Certificate of Origin

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 form 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 Disruptions in the production and/or transport of the Goods due to an event of force majeure (for example 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), for which tesa is not responsible and which temporarily make it impossible or considerably more difficult for tesa to fulfil its delivery obligation, shall release tesa for their 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 of the disruption. tesa is not obliged to procure replacement goods from third parties. Where the end of the problem is not foreseeable or the problem continues for more than two months, tesa and the Buyer are entitled to rescind the contract with respect to the scope of delivery affected by the problem.

3.3 tesa's delivery obligations for delivery of those Goods for which tesa procures raw materials and supplier parts from suppliers, delivery is subject to the timely and correct delivery by such suppliers to tesa.

3.4 Where deliveries by tesa are delayed, Buyer is only entitled to rescind the contract if tesa is responsible for the delay and has allowed a reasonable grace period for delivery set by Buyer to have passed. This does not apply if tesa and the Buyer have exceptionally agreed in writing that failure to deliver on time will result in performance becoming impossible (**"absolute fixed-date transaction"**).

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 by the Buyer – to rescind the contract.

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 freight and delivery costs pursuant to clause 4 of these Terms of Sale, tesa is only obliged to conclude a transportation contract in the customary manner and for the customary transport route of the Goods. tesa is only obliged to make delivery of the Goods by air freight or a comparable accelerated means of transport, if this has been agreed separately with the Buyer in writing.

3.8 At the request of the Buyer, tesa will examine the possibility of issuing a certificate of preferential status for the Goods. However, the Buyer is not entitled to the provision of such a certificate.

## 4. Minimum Order Value and Volume, Shipping, Packaging, Passage of Risk

4.1 tesa does not regularly accept orders below a minimum order value of EUR 500.00 net. Should Buyer not comply with this minimum value of order and should the order nevertheless be accepted by tesa in justified exceptions and should the Goods be delivered, Buyer will be charged with the actually occurred, proportionate share of the freight/shipping costs, however at least EUR 50.00 net. The minimum volume of order per delivery number is one package unit; orders for smaller volumes shall not be accepted even where the minimum value of order is met.

4.2 If the minimum order value is met, tesa shall bear the freight and delivery. The Goods shall be shipped respectively handed over in the normal tesa packaging.

4.3 The risk of accidental loss and accidental deterioration shall pass to Buyer upon the transfer of possession of the Goods to the shipping company or – in case of self-collection – upon handing over to Buyer. 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.

4.4 As far as applicable, 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. Obligations to exchange EPAL pallets

5.1 Upon delivery or handover of goods palletized on a reusable pallet (**"EPAL pallet"**), the Buyer shall,

- acknowledge the number and type of loaded EPAL pallets received to tesa or the contracted transport company and shall record any reservations regarding the quality in writing;
- hand over to tesa or the contracted transport company empty EPAL pallets of the same number, type and quality in exchangeable condition. The UIC standard 435-4 of the International Union of Railways shall apply to the exchangeability.

5.2 EPAL pallets delivered or handed over to the Buyer shall become the property of the Buyer against transfer of ownership to other pallets of the same type and quality.

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## 6. Prices, Terms of Payment

6.1 All orders of the Buyer 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. If, as agreed, a period of more than two months lies between the conclusion of the contract and the delivery of tesa, the Buyer is obliged, upon written request by tesa, to negotiate with tesa in good faith (= inter alia fair, expeditious and constructive) on an adjustment of the prices and discount rates. In the event of such a request, tesa is obliged to provide the Buyer in good time, i.e. usually with a lead time of five working days, prior to the negotiation, with information from which the need for an adjustment and its amount shall result. If tesa and the Buyer do not reach an agreement during the negotiations and one party declares in writing that the negotiations have failed, tesa is entitled to withdraw from the contract within a period of two weeks.

6.2 All tesa prices are denominated in EUR and are net of the applicable VAT.

6.3 Provided nothing to the contrary is agreed between tesa and Buyer, any additional taxes shall be borne by Buyer; this applies in particular to all VAT 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 by the Buyer accordingly.

For deliveries outside of the EU, Buyer undertakes to provide proof of an equivalent export notice to tesa within 20 working days after the date of invoice. If this proof is not provided, tesa is entitled to charge VAT afterwards and to demand compensation from the Buyer.

6.4 For deliveries within the EU, Buyer undertakes to confirm to tesa within 20 working days of the invoice date, by way of an entry certificate (*Gelangensbestätigung*) complying with the requirements of Sec. 17b para. 2 No. 2 German VAT Execution Regulation (*Umsatzsteuer-Durchführungsverordnung* [UStDV]), that the contract products have entered the other territory of the Community. If this proof is not provided and tesa cannot obtain it by other means in accordance with legal requirements, tesa is entitled to charge VAT to Buyer afterwards and to demand compensation from the Buyer.

6.5 tesa is entitled to issue partial invoices for partial deliveries within the meaning of clause 3.6.

6.6 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. If this period expires without payment the Buyer falls automatically in default of payment.

6.7 Payments by Buyer shall only be deemed to have been made once tesa has received this payment.

6.8 If Buyer is in default of payment, tesa is entitled to demand interests in the statutory amount. The right to assert the lump-sum compensation for damages according to Sec. 288 para. 5 German Civil Code and the assertion of possibly arisen further default damages shall remain unaffected.

6.9 The Buyer shall only be entitled to set off counterclaims or to assert rights to refuse performance and rights of retention, 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.

6.10 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 another payment 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 case tesa shall remain entitled to assert further rights.

## 7. Retention of Title

7.1 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.

7.2 In the case of a current account, the reserved title shall be deemed to secure tesa's claim to the outstanding balance.

7.3 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 vis-à-vis the Buyer 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. 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.

7.4 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 documents. Buyer shall inform the third party or parties at the same time of the tesa's retention of title. The costs of the defence against such interventions and claims shall be borne by Buyer.

7.5 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.

7.6 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.

7.7 Should Buyer be in default of major obligations in relation to tesa such as payment obligations, notwithstanding other rights, tesa may rescind the contract in accordance with the statutory provisions. If tesa rescinds the contract, tesa is entitled to repossess the Reserved Products and otherwise enforce its security for the purpose of satisfying the mature claims. 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 surrender them.

## 8. Quality, Rights of Buyer in Case of Defects, Obligation to Inspect and Complain

8.1 The Goods supplied by tesa are free of material defects if they correspond to a quality agreed between tesa and the Buyer at the time of transfer of risk. 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. The risk as to whether Goods complying with the Quality Agreement are suitable for a certain purpose and for the nature of their intended use (including resale) is borne solely by the Buyer.

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8.2 In the event of production of Goods in accordance with the quality descriptions, plans, sketches, drawings, etc. drafted and/or released by Buyer (hereinafter: **"Quality Specifications"**), quality shall be measured solely in accordance with these Quality Specifications and the other agreements on quality the parties may make. Characteristics of the Goods which are based on the Quality Specifications do not constitute a material defect, so that Buyer is not entitled to any warranty claims in this respect. In particular, Buyer is solely responsible for the accuracy and feasibility of all Quality Specifications and additional quality specifications.

8.3 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 separately between tesa and the Buyer in writing.

8.4 Normal commercial discrepancies in volume and weight within the range of up to 10 % from the order volume are permitted. Normal commercial discrepancies in quality/properties are also permitted, as far as these are caused by the Goods.

8.5 Externally apparent losses or damage to the Goods (**"obvious defect"**) must be reported by the Buyer to the carrier upon delivery. This shall also apply if the Buyer obtains positive **knowledge** of the defectiveness of the Goods before or at the time of delivery. In addition, 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. Defects of the Goods which would have been noticeable in such an inspection (**"obvious defect"**) shall be deemed to have been approved by Buyer if tesa does not receive a written notice of defects stating the invoice or order number within seven days of delivery.

Goods which have a defect that was not recognizable during a proper inspection (**"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.

8.6 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.

8.7 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"**).

8.8 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 compensation to tesa for all of the costs and damages incurred in this context (for instance, travel and shipping costs).

8.9 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 Supplementary Performance under Sec. 439 para. 4 German Civil Code, Buyer, at its choice and in analogous application of the legal provisions, may rescind the contract or, reduce the purchase price and/or demand damages pursuant to clause 9 or compensation for his expenses.

8.10 The limitation period for Buyer's rights due to defects of the Goods shall be twelve months as of handing over the Goods to Buyer. The statutory limitation periods shall apply instead for damage claims by Buyer due to injury to life, body or health culpably caused by tesa or its vicarious agents as well as for other damage caused by gross negligence and intent.

8.11 Voluntary return of defect-free Goods by tesa shall only be considered (i) within 14 days after delivery, (ii) if the Goods are still in their original condition, (iii) if they are suitable for resale without deduction, and (iv) if the returned Goods are at least equal to the minimum volume in accordance with clause 4.1 of these Terms of Sale. If these conditions are met, a voluntary return requires the consent of a person responsible for this at tesa.

If a voluntary return takes place thereafter, tesa shall be entitled to demand from the Buyer the payment of a handling fee of 10% of the returned order value, but at least EUR 100.00 net.

## 9. Liability and Damages

9.1 tesa's liability for slightly negligent breaches of major contractual duties (**"cardinal duties"**) by organs, legal representatives, employees and other vicarious agents of tesa is limited in amount to the damage foreseeable and typical to the contract upon the conclusion of contract. Cardinal duties are those duties that procure a legal position for Buyer which the content and purpose of the contract are supposed to grant to him, as well as those duties whose performance make it possible that the contract is at all properly performed and upon whose observance Buyer regularly relies and may rely. tesa is not liable for a slightly negligent breach of its obligations other than cardinal duties.

9.2 Otherwise, the statutory claims by Buyer to damages are not affected; in particular, tesa is liable for grossly negligent and intentional breaches of duty by its bodies, legal representatives, employees and other and vicarious agents in accordance with the statutory provisions.

9.4 The limitations of liability in clauses 9.1 do also not apply in cases of mandatory statutory liability (particularly under the Product Liability Act), culpable injury by tesa to life, body or health by bodies, legal representatives, employees and other vicarious agents of tesa, in the event of a breach of guarantees given on behalf of tesa or for the fraudulent concealment of defects.

9.5 Buyer is obliged to provide tesa with concrete 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).

## 10. Obligations of the Buyer to indemnify and comply with foreign trade legislation

10.1 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 (material) defect giving rise to the liability.

10.2 The Buyer must comply with all applicable export control and sanction regulations. This means in particular that the Buyer may not himself or through third parties distribute the Goods to countries, persons or organizations where such transactions are prohibited under the applicable regulations. If tesa has reasonable grounds to suspect, prior to the execution of a delivery, that the Buyer intends to violate applicable regulations of foreign trade legislation, tesa is entitled to withhold the execution of the delivery until the suspicion has been eliminated.

10.3 If the Buyer violates applicable regulations of foreign trade legislation with Goods supplied by tesa and is responsible for this violation, the Buyer is obliged to compensate tesa in full for any damage incurred by tesa as a result of the violation.

## 11. Production of stamping parts

11.1 Tools produced by tesa and print materials supplied by third parties remain in possession and property of tesa, even if they are separately charged to the Buyer. They remain available for reorders, as far as these reorders are received within three years after production.

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11.2 Only pressed proofs and part drawings released by the Buyer shall be conclusive for the final executing. Should proofs or drawings, which conform to the initial order, be modified upon request of the Buyer, the costs of the alteration will be invoiced to the Buyer and shall be paid by him.

11.3 Insignificant color deviations ascertained in printing executions do not constitute a defect.

11.4 The Buyer shall be responsible for ensuring that he owns all legal rights for duplication of the ordered printing. All property and exclusive rights of use in all stamping samples produced by tesa on order of the Buyer remain with tesa. The production of stamping samples will be invoiced to the Buyer on the basis of the respective current price list and must be paid for by the Buyer, if an order is not placed or the draft preparation requires an excessive effort.

## 12. Defects in Title and Proprietary Rights

12.1 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.

12.2 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 9 - from undisputed or legally established claims of third parties.

12.3 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.

12.4 In the event of an intervention by a third party against Buyer within the meaning of clause 12.3, tesa shall support Buyer to the best of its ability in the defence of such claims in relation to the third party. This shall require that Buyer has not delivered any statements to third parties to the detriment of tesa.

## 13. Test procedures of the Buyer

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

## 14. General Provisions, Code of Conduct

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

14.2 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.

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

14.4 If a contractual agreement between tesa and Buyer and/or these Terms of Sale is 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.

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

14.6 Exclusive venue for all disputes under or in connection with the contractual relationship is Hamburg. However, tesa is entitled to sue Buyer before any other court of statutory jurisdiction.

14.7 The law of the Federal Republic of Germany shall apply upon exclusion of the UN Convention for the International Sale of Goods (CISG; UN Sales Law).

14.8 The Buyer undertakes to comply with the provisions that tesa has set itself as part of the *tesa Code of Conduct* also as its own minimum standards. The *tesa Code of Conduct* can be found at: <https://www.tesa.com/en/about-tesa/sustainability/our-guidelines-and-standards>. If the Buyer violates the provisions of the tesa Code of Conduct, tesa is entitled to terminate the contract with the Buyer without notice. Termination without notice requires that tesa has previously warned the Buyer in writing and unsuccessfully requested him to remedy the non-compliance with the provisions of the Code of Conduct within a reasonable period of time.

14.9 tesa refers to its general data protection information, available at the following link: <https://www.tesa.com/de-de/ueber-uns/rechtliche-hinweise/privacy-policy-new>.

**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.

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