

# Pacudo general delivery terms and conditions

## 1. APPLICABILITY

These general delivery terms and conditions apply unless Pacudo and the customer have agreed otherwise in writing.

## 2. DEFINITIONS

**Delivery** refers to a certain ordered quantity of goods delivered at the same time.

**Consignment** refers to one or more units of a certain specified grade and design delivered at the same time.

**Goods** refers to a sold product.

**Unit** refers to roll, bale, pallet, package or other transport packaging.

**Grammage** refers to the weight per square metre, determined in accordance with SCAN-P 6:75 or the SCAN standard, which may be adopted in its place.

**Agreed grammage** refers to the grammage specified in the agreement.

**Actual grammage** refers to the average grammage as determined by sampling and testing in accordance with SCAN-P 1:61 and SCAN-P 6:75 or such SCAN standards as may be adopted in their place. However, for newsprint, wood-based printing paper, magazine paper, liner and fluting the actual grammage shall be determined on the basis of the moisture content of these products during manufacture.

**Nominal weight** refers to the number of sheets delivered multiplied by their agreed surface area and agreed grammage.

**Tolerance** refers to the permitted deviation between the agreed and actual grammage expressed as a percentage of the agreed grammage.

**Warehouse order** refers to an order delivered from Pacudo's own warehouse.

**Acquisition order** refers to an order delivered from the finished stocks of the standard range at a mill/manufacture.

**Production order** refers to an order involving goods manufactured to order.

## 3. DELIVERY CLAUSE AND SHIPPING

If a delivery clause has been agreed, it shall be interpreted in accordance with INCOTERMS 2010. Unless otherwise indicated, delivery is considered to take place DAP, to the loading dock.

Delivery takes place according to a confirmed order or according to an established confirmed delivery plan. Delivery for a specific customer takes place at one time and to one unloading location. Packages can be delivered as postal packages.

Pacudo is entitled to impose special service fees and a fuel and distribution surcharge in accordance with Pacudo's price list. If the customer has ordered services in addition to regular delivery service, e.g. express courier, inside delivery, notification, time release, etc., these will be invoiced in accordance with the customer's current price list.

- A small order fee is added when the delivery order value in relation to Pacudo AB's standard range is less than the minimum order limit applicable at any given time.
- For items covered by the environmental fee, this will be added. Pacudo is a member of FTI.
- When breaking transport packages down into smaller units, a break-down surcharge will be added.
- A distribution & energy surcharge will be added to the invoiced value.

When goods are delivered on EUR pallets, using Pacudo's own vehicles, the corresponding number of pallets is to be exchanged. If pallets for exchange are not available, the cost of the pallets will be debited as per the current price. For delivery by external haulier, the pallets will be adjusted via Pallpoolen or as a separate charge on the invoice. If the recipient is not a member of Pallpoolen, the pallet cost will be charged in accordance with the current price list.

## 4. DELIVERED QUANTITY AND GRADE WITH REGARD TO PAPER, CARDBOARD AND CARD

With reference to "Delivery quantity and grade with regard to paper, cardboard and card", please refer to appendix 1 to "Allmänna leveransbestämmelser vid försäljning av papper och övriga produkter" (General delivery terms for the sale of paper and other products) produced by KEPA (the Swedish Trade Association for Paper, Packaging and Office Supplies).

## 5. DELIVERED GRADE WITH REGARD TO OTHER PRODUCTS

A consignment shall be deemed to have been delivered in accordance with the agreement if the goods essentially comply with the product specification and are suitable for the purpose for which goods of the same type are generally used.

## 6. CHANGES IN RANGE, ETC.

Pacudo reserves the right to change the product range at any time and also reserves the right to make changes to the product specifications and for printing errors.

You will find up to date information at [www.pacudo.com/se](http://www.pacudo.com/se).

## 7. DELIVERY DATE AND DELAYS

If the delivery date is stated as a certain period of time, this shall be counted from the day on which the agreement was concluded.

If the seller finds that the manufacturer cannot meet the agreed time for delivery, the purchaser must be notified immediately. The purchaser shall request that the seller deliver within a reasonable deadline. If delivery does not take place within the deadline, and the delay causes the purchaser significant inconvenience, the purchaser may terminate the agreement in its entirety, or if the issue relates to partial delivery, in respect of the partial delivery affected.

Delayed delivery does not in any case entitle the purchaser to damages.

In cases where one or more items on an order are back ordered, the order will be delivered complete as soon as all the goods are in stock.

## 8. LIABILITY IN THE EVENT OF A FAULT OR DEFICIENCY

If delivered goods are faulty in accordance with points 4–5, the seller shall, at its own discretion, remedy the fault by either delivering fault-free goods within a reasonable time or allowing a deduction on the purchase price corresponding to the fault.

The purchaser is entitled to cancel the purchase of a delivery due to a fault only if the seller has failed to deliver fault-free goods within the time specified above or to allow a deduction on the purchase price corresponding to the fault. If only a small part of the goods is faulty and the remaining part can be used by the purchaser, the purchaser may only cancel the purchase of the faulty part of the delivered consignment.

The provisions of this point shall apply in the same way in the event of a deficiency. Faults or deficiencies do not in any case entitle the purchaser to damages.

## 9. COMPLAINT FOR A FAULT OR DEFICIENCY

It is the responsibility of the purchaser to check the goods in an appropriate way on receipt. The purchaser must notify the seller in writing of any deficiency or fault in the goods immediately after the purchaser has noticed, or should have noticed, the fault or deficiency, but no later than:

- in the case of a fault or deficiency appearing on the invoice, within ten (10) days of receipt of the invoice.
- in the case of a fault or deficiency that can be observed during a visual inspection, no later than ten (10) days from delivery.
- in the case of missing goods, at the latest within ten (10) working days from delivery.
- in the case of other faults and deficiencies, no later than three (3) months from delivery.

For transport damage, in addition to making a complaint as above, the purchaser shall notify the carrier by making a comment on the consignment note. Where this relates to visible damage, this shall be done immediately. In other cases, it shall be done within ten (10) days of goods receipt.

If a deviation in grade can be confirmed or the grade gives rise to suspicion of difficulties in use, such use may not be commenced without the seller's permission. If the purchaser discovers a deficiency in grade during use, the purchaser shall immediately obtain the seller's instructions.

The purchaser must provide clear information for the identification of the goods as well as other information that may be important for the seller's processing of the complaint. The purchaser must take care of the goods until the complaint has been processed.

If the purchaser fails to make a complaint according to the times and instructions stated above, the seller is released from all responsibility for the fault or deficiency.

## 10. DELIVERY OF SPECIAL CONSIGNMENTS

Where delivery of separate consignments is agreed, each consignment shall be regarded as a separate delivery. Faults, deficiencies or delays in the case of one or more consignments shall not affect the validity of the agreement in general.

## 11. LIMITATION OF LIABILITY

The seller's liability for delays and faults is limited to what is stated in points 7–8.

The purchaser is in no case entitled to damages, including compensation for indirect loss, loss of profit or compensation for harm to persons or damage to other property.

## Pacudo general delivery terms and conditions cont.

### 12. RETURNS AND CANCELLATION

The purchaser is entitled, for a return fee of 10% of the order value but no less than SEK 500, to return unbroken and undamaged packages that are included in Pacudo's standard range and that are delivered from the seller's warehouse. Returns must be made within 30 days from delivery.

The right of return does not apply to items that are temporary, are being phased out, have been acquired and/or manufactured on behalf of the customer or that are included in our order assortment.

It is not possible to cancel production or acquisition orders. Orders are charged in accordance with the agreed price list.

Contact our customer support team to register return orders.

### 13. RESPONSIBILITY FOR THE HARMFUL PROPERTIES OF GOODS (PRODUCT LIABILITY)

The seller's information concerning the goods is based on laboratory tests or technical use tests and is only for guidance for product selection, working method and area of use and does not constitute a guarantee for the goods' suitability for a specific purpose.

The seller is in no case liable for damage that the purchaser may suffer as a result of damage caused by the goods to other property belonging to the purchaser of any kind whatsoever.

The seller is also not liable to the purchaser for compensation claims from the purchaser that are based on claims for damages from third parties, including staff employed by the purchaser, as a result of property damage or personal injury other than in cases where the purchaser was obliged by law to accept responsibility for this and the purchaser, under such law, has the right to retrospectively pass on the claim to the manufacturer and provided that the seller is given the opportunity to consult with the purchaser on the handling of the case.

The seller is liable in accordance with mandatory law in cases where third parties make a claim directly against the seller, based on harmful properties of the goods. However, the purchaser in such cases shall compensate the seller to the extent that the damage has arisen as a result of the purchaser disregarding the seller's instructions for the use of the goods or the damage is otherwise, in whole or in part, a result of the purchaser's actions or omission.

### 14. TAXES AND FEES

The purchaser shall, in addition to the agreed price, pay compensation for VAT and other taxes, costs beyond the seller's control and imposed fees to which the goods may be subject.

### 15. PRICE AND PRICE ADJUSTMENTS

The price is shown in the seller's currently valid official price list. In the event of any price changes, the prices on the date of delivery apply, regardless of whether or not a price has been previously specified in an order confirmation.

If, before delivery, a price rise, currency change, tax increase or other event occurs outside the seller's control, the seller is entitled to increase the price to a corresponding extent, whereby the purchaser is still bound by the purchase.

### 16. PAYMENT TERMS

Unless otherwise agreed, payment shall be made within thirty (30) days from the date of issue of the invoice. In the event of late payment, the purchaser shall pay late-payment interest from the due date at a percentage that exceeds by at least ten (10) percent the Swedish Riksbank's reference rate applicable at any given time.

If the purchaser's delayed payment causes the seller costs in the form of exchange rate, inflation or devaluation losses, or other costs such as for payment reminders, etc., the purchaser shall also compensate the seller for these costs.

### 17. THE SELLER'S RIGHTS IN THE EVENT OF THE PURCHASER'S INSOLVENCY

If the purchaser is declared bankrupt, suspends payments or can otherwise be assumed to be insolvent, the seller is entitled to suspend further deliveries, take back the goods or terminate the agreement in whole or in part. The seller is also entitled to demand acceptable security for continued fulfilment of the agreement.

The purchaser shall be considered insolvent, among other things, if it delays payment of a due invoice for more than 30 days. The company's rights as per this paragraph lapse if the purchaser provides suitable security immediately on request.

### 18. GROUNDS FOR RELEASE

The seller is released from its obligations under this agreement if fulfilment is made impossible or significantly impeded or made more expensive due to circumstances beyond the seller's control.

If the seller invokes agreement release in accordance with the provisions above, the purchaser shall be informed accordingly without delay. Regardless of the terms above with regard to release from penalties, the purchaser is entitled to terminate the agreement with immediate effect if fulfilment of a specific obligation is delayed by more than 3 months.

### 19. CHOICE OF LAW AND DISPUTE RESOLUTION

Swedish law shall apply to this agreement.

Disputes arising from the agreement shall be settled in Sweden in accordance with the applicable law on arbitration. The rules for expedited arbitrations shall apply unless the complexity of the case, the amount in dispute or other circumstances require that the general arbitration rules be applied to the arbitration.

However, the parties shall not be precluded from bringing an action before the ordinary court for payment of the overdue claim.

# General delivery terms and conditions for sale of paper and other products

## Appendix 1

### ART. 12 WEIGHT TOLERANCES FOR DELIVERIES

#### I. Paper and cardboard sheets

As the difference between the ordered weight and delivered weight must be assessed for each order or suborder with the same delivery date and with regard to a single grade (treatment, shade, surface and other properties) and a single size, the tolerances are as follows with regard to the number of tonnes delivered:

##### I.1 Standard printing paper and cardboard sheets

Definition: standard grades of paper and cardboard are those specified as such by type, grammage and size in price lists and other commercial documents.

##### I.1.1 Standard printing paper and cardboard – standard types, grammages and sizes

Ordered quantity	With no maximum or minimum quantity (*)
More than 20 tonnes	±2.5% with maximum 1 tonne
10 to 20 tonnes	±4.0%
5 to 10 tonnes	±5.0%
3 to 5 tonnes	±7.0%
Under 3 tonnes (**)	±8.0%

(\*) If variation is only permitted in one direction, the tolerances in this table must be doubled.

(\*\*) Tolerances of ± 8.0% for orders up to 3 tonnes do not apply to volume grades sold only through retailers in quantities of less than 3 tonnes.

For standard grades sold in full pallet units (these are ready-packed units that contain a certain theoretical number of sheets according to the manufacturer's price list), no deviations are permitted between the number of ordered sheets and the number of invoiced sheets. The accuracy of the calculation, i.e. the possible difference between the number of invoiced sheets and the number of delivered sheets, is dealt with in article 13.

##### I.1.2 Standard printing paper and cardboard with standard grammage but in a special size

Ordered quantity	With no maximum or minimum quantity specified in the order (*)
More than 100 tonnes	Previous agreement
50 to 100 tonnes	±4%
20 to 50 tonnes	±6%
10 to 20 tonnes	±8%
5 to 10 tonnes	±10%
3 to 5 tonnes	±15%
Under 3 tonnes	±20%

(\*) If variation is only permitted in one direction, the tolerances in this table must be doubled.

If the paper type and the technical conditions allow it, narrower tolerances can be agreed with special agreements.

##### I.1.3 Orders for printing paper with properties other than those specified in I.1.1 and I.1.2. The tolerances for these papers must be agreed between the purchaser and the seller and must not be less than those specified in I.1.1 and I.1.2

#### I.2 Cardboard (other than cardboard intended solely for printing)

Ordered quantity	With no maximum or minimum quantity specified in the order (*)
More than 100 tonnes	Previous agreement
From 50 to 100 tonnes	±5.0%
20 to 50 tonnes	±10.0%
10 to 20 tonnes	±12.0%
5 to 10 tonnes	±15.0%
5 tonnes or less	By agreement, but greater deviations than for quantities over 5 tonnes

(\*) If variation is only permitted in one direction, the tolerances in this table must be doubled.

#### I.3 Packaging paper and other paper

Ordered quantity	With no maximum or minimum quantity specified in the order (*)
More than 100 tonnes	Previous agreement
From 50 to 100 tonnes	±4%
20 to 50 tonnes	±6%
10 to 20 tonnes	±8%
5 to 10 tonnes	±10%
3 to 5 tonnes	±15%
2 to 3 tonnes	±20%

(\*) If variation is only permitted in one direction, the tolerances in this table must be doubled. If the paper type and the technical conditions allow it, narrower tolerances can be agreed with special agreements.

#### II. Paper and cardboard in rolls

Due to different roll dimensions, it is impossible to determine the quantity tolerances uniformly. Therefore the seller and purchaser must determine specific tolerances. However, if there is no agreement, the tolerances will be those set out above in I.1.0 for printing paper and cardboard, in I.2.0 for cardboard and in I.3.0 for packaging paper and other paper.

### ART. 13 TOLERANCES FOR CALCULATING PRECISION

For orders based on the calculated number of sheets, the following tolerances must be maintained:

#### I. Number of sheets per delivery of printing paper

For invoicing in counted sheets, the number of invoiced sheets should not differ from the number of sheets delivered by

- more than 3% for a shipment of less than 1 tonne or less than 5,000 sheets,
- more than 2% for a shipment of at least 1 tonne or more than 5,000 sheets.

#### II. Number of sheets per wrapped unit or counted unit

The difference between the theoretical number of sheets and the actual number of sheets per packed or counted unit must not exceed the following values for 95% of the delivered packed units:

- ±3% with a margin of 5 sheets more or less, for printing paper and cardboard from 60 grams and upwards
- ±5% with a margin of 5 sheets more or less, for other printing paper, for packaging paper and for thin paper and special paper.
- ±8% with a margin of 5 sheets more or less, for cardboard tubes, special cardboard and strawboard.

### ART. 14 TOLERANCES FOR GRAMMAGES

#### I. The distribution of a unit value within a delivery

Deviations between ordered grammages and the grammages for the sheets delivered must not exceed the following values for 95% of the delivered sheets:

##### I.1 For uncoated printing and writing paper and uncoated packaging paper

Ordered grammage	With no maximum or minimum specified in the order
Up to and including 32 grams	±2.5 grams
From 33 to 39 grams	±8.0%
From 40 to 59 grams	±6.0%
From 60 to 179 grams	±5.0%
From 180 to 224 grams	±6.0%
From 225 grams	±7.0%

##### I.2 For coated printing and writing paper, as well as coated packaging paper

The above tolerances are increased by 1 unit up to and including 32 grams and 2 units above that. Example: +2.5 grams becomes +3.5 grams and ± 6% becomes ± 8%.

##### I.3 For special printing paper such as drawing paper and other thin paper, whether coated or not, as well as for crepe paper, where no special agreement has been drawn up, an additional tolerance of 1 unit shall apply for the tolerances specified in I.1 for uncoated paper and in I.2 for coated paper.

##### I.4 Maximum or minimum grammage specified in the order

If a maximum or minimum grammage has been specified, the tolerances specified in the three paragraphs above are doubled.

#### II. Average delivered grammage

Deviations between the ordered and delivered grammages must not exceed the following values:

##### II.1 Uncoated printing and writing paper, as well as uncoated packaging paper

Ordered grammage	With no maximum or minimum specified in the order
Up to and including 32 grams	±2.5 grams
From 33 to 39 grams	±6%
From 40 to 59 grams	±4%
From 60 to 179 grams	±3% (*)
From 180 to 224 grams	±4%
From 225 grams and upwards	±5%

# General delivery terms and conditions for sale of paper and other products

(\*) For normal grammages between 60 and 129 grams, the tolerances can be regulated in a special agreement for certain paper categories and the percentages stated above can then be reduced to 2.5%.

If a paper grade is delivered in quantities of 3 tonnes or less, the above tolerances are increased by 1 unit, for example, 3.5 grams instead of 2.5 grams and 7% instead of 6%.

**II.2 For coated printing and writing paper, as well as for coated packaging paper, the tolerances are increased by 2 units compared to those indicated above.**

**I.3 For printing paper and special paper such as drawing paper and other thin paper, whether coated or not, where no special agreement has been drawn up, an additional tolerance of 1 unit shall apply for the tolerances specified in II.1 for uncoated paper and in II.2 for coated paper.**

## II.4 For cardboard

1. Multilayer cardboard and cardboard:

180 grams to 249 grams	±6%
250 grams to 499 grams	±5%
500 grams or more	±8%

2. Cardboard and special purposes ±8%

3. Cardboard tubes and other ±8%

**II.5 For crepe paper: ±10%**

**II.6 Where there are special specifications for multilayer cardboard, cardboard, cardboard tubes and crepe paper, and where no special agreement has been drawn up between the manufacturer and the purchaser, tolerances of 1 unit higher than those specified in II.4 and II.5 apply. If the maximum or minimum grammage is specified in the order, the tolerances specified in II.1 and II.5 are doubled.**

## ART. 15 TOLERANCES FOR THICKNESS

If a certain thickness is important for a specific end user, the purchaser should agree with the supplier on a suitable tolerance instead of the grammage tolerance.

## ART. 16 TOLERANCES FOR DIMENSIONS OF PAPER AND CARDBOARD ON A ROLL

### I. Width

For rolls with a width not exceeding 1.60 m, the width tolerance for the roll is  $\pm 0.5\%$  with a maximum of  $\pm 3$  mm and a minimum of  $\pm 2$  mm. If the purchaser prescribes a maximum or minimum roll width, the above tolerance is doubled. For rolls with a width exceeding 1.60 m, the tolerances are determined by special agreement.

### II. Diameter

If the diameter of the rolls is specified in the order and this requirement has been accepted by the supplier, the tolerance for the variation in the diameter is as follows:

- for paper
  - where no maximum or minimum diameter is specified: -4 cm and +2 cm
  - where a minimum diameter is specified: +4 cm
  - where a maximum diameter is specified: -8 cm
  - a special agreement can be drawn up for volume paper.
- for cardboard
  - where no maximum or minimum diameter is specified:  $\pm 6$  cm
  - where a minimum diameter is specified: +12 cm
  - where a maximum diameter is specified: -12 cm

However, rolls that come at the end of the mother roll for the last shipment must be accepted by the purchaser if their diameter is more than half of the ordered diameter

## ART. 17 TOLERANCES FOR DIMENSIONS AND RECTANGULAR SHAPES OF PAPER SHEETS

### I. Paper and cardboard (other than in section II) in sheets

#### I.1 Dimension tolerances

The following maximum deviations are allowed for both dimensions of the sheet:

- precision cut:  $\pm 0.2\%$  or  $+0.4\%$  (\*), but at least  $\pm 2$  mm or  $+4$  mm (\*)
- machine cut:  $\pm 0.4\%$  or  $+0.8\%$  (\*), but at least  $\pm 3$  mm or  $+6$  mm (\*)

(\*) If no negative tolerance is accepted and this requirement is specified in the order.

#### I.2 Tolerances for rectangular shapes

For precision-cut paper, the rectangular tolerance is 0.3% and at least 2 mm calculated on the actual dimensions of the sides.

For machine-cut paper, the rectangular tolerance is 0.6% and at least 4 mm calculated on the actual dimensions of the sides.

NB! The tolerances specified in I.1 and I.2 apply only to sheets with a short side of at least 40 cm.

If the type of paper ordered and the technical conditions allow, narrower tolerances can be agreed between the purchaser and the seller for specific orders.

## II. Cardboard tubes – cardboard for special purposes and straw-board

### II.1 Tolerances and dimensions

The following maximum deviations are permitted for both dimensions of the sheet:

- precision cut:  $\pm 0.3\%$  or  $+0.6\%$  (\*), but at least  $\pm 2$  mm or  $+4$  mm (\*)
- machine cut:  $\pm 0.5\%$ , but at least 5 mm

(\*) If no negative tolerance is accepted and this requirement is specified in the order.

### II.2 Tolerances for rectangular shapes

The rectangular tolerance is  $\pm 2\%$  and at least  $\pm 2$  mm calculated on the actual dimensions of the sides.

NB! The tolerances specified in II.1 and II.2 apply only to sheets with a short side of at least 40 cm.