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## Memo

Schaffhausen  
31.March, 2010

Subject

**General Terms and Conditions of Sale of BÜFA Composites Baltic OÜ.**

From

DRS Legal Department

To

Pär Johnsson

Copy to

Jacqueline Janser

Anett Iltanen

Gary Holmes

Dear Pär

The transfer of customers from their current contracting parties to the new counterparty, according to the so called Melchior Project, shall take place with proper and clear implementation of the valid General Terms and Conditions of Sale of BÜFA Composites Baltic OÜ ("GCOS").

To make sure, that all contracts and orders fully comply with DSM Corporate and legal requirements, please respect carefully the following procedure:

### **Procedure Regarding Applicability of the GCOS**

The GCOS will generally apply if BÜFA Composites Baltic OÜ has referred to the applicability of the GCOS provided that this is done timely, properly and exclusively.

#### **a) Timely Reference to the GCOS**

BÜFA Composites Baltic OÜ must inform its customers **before** entering into a contract with them that our GCOS will apply to any such contract.

Therefore, the responsible business & sales manager ("Contract Owner") must always refer to the applicability of the GCOS by using the below standard text in all offers, quotations, price lists, brochures, order confirmations, invoices and equivalents thereof and in BÜFA Composites Baltic OÜ correspondence with customers, as a footer or otherwise. **Please note that first reference to the GCOS on an order confirmation or invoice is too late.**

Please send a message (via written letter or via email) with the relevant GCOS to the customer **after first contact before entering in the contract** as shown below in Part d (1).

**b) Proper Reference to the relevant GCOS**

Customers must have had a reasonable opportunity to take notice of the contents of the GCOS **before** entering into a contract. Otherwise, a court of law may decide that our GCOS do not apply. BÜFA Composites Baltic OÜ has to make sure that their GCOS are provided or handed over to the customer **before** entering into a contract and cannot solely rely on the posting of our GCOS on the BÜFA Composites website.

Therefore, the Contract Owner must make sure that the relevant GCOS will be sent to the customer:

- i) With the first communication to every new customer; AND
- ii) Once a year (with the yearly mailing of the pricelists etc.); AND
- iii) Immediately at customer's request.

For all three situations the applicable text example as shown below has to be used.

In all cases BÜFA Composites Baltic OÜ must be able to prove that it has supplied its GCOS to the customer **before** or latest at the time of entering into a contract. Therefore, the Contract Owner must keep copies of the correspondence, mailings, fax transmission sheets and e-mails concerned in his/her files for purpose of future evidence.

**c) Exclusive Reference to the GCOS; "Battle of Forms"**

It must be noted that the customer's reference to its general purchasing conditions will limit or exclude the applicability of our relevant GCOS. We must prevent this situation where both parties refer to their standard terms and conditions (so-called "battle of forms") from happening and must make sure that our GCOS apply to the exclusion of other general terms and conditions at all times.

If a customer refers to its own general purchasing conditions, one should note the following:

- i) Under some jurisdictions NEITHER of the BÜFA Composites Baltic OÜ GCOS and the general purchasing conditions of the customer will apply to the extent they are inconsistent or conflicting;
- ii) Under other jurisdictions it may be relevant which party has first referred to its general conditions (theory of the first word) or last referred to its general conditions (theory of the last word).

**d) Standard Notifications and Disclaimers**

(1) Standard reference to the applicability of the relevant GCOS:

**The General Terms and Conditions of Sale of BÜFA Composites Baltic OÜ apply to**

and are part of all our offers, agreements, sales, deliveries and all other dealings. The applicability of any other terms and conditions is explicitly rejected and superseded by our General Terms and Conditions of Sale. The current version of our General Terms and Conditions of Sale can be found at [www.buefa.com](http://www.buefa.com), a hard copy of which will be forwarded upon your request.

Text example for yearly hardcopy issuance:

For Unchanged GCOS:	For Revised GCOS:
Attached please find a copy of the General Terms and Conditions of Sale of BÜFA Composites Baltic OÜ, which apply to all our offers, quotations, agreements, sales, deliveries and other dealings.	Attached please find a copy of the General Terms and Conditions of Sale of BÜFA Composites Baltic OÜ, which apply to all our offers, quotations, agreements, sales, deliveries and other dealings with effect from [INSERT DATE].

Rejection of general terms and conditions of customer:

We hereby explicitly reject the applicability of your general terms and conditions. All sales and deliveries by BÜFA Composites Baltic OÜ and all agreements between you and BÜFA Composites Baltic OÜ are subject only to our General Terms and Condition of Sale, a copy of which you will find attached hereto.

Please take care of full and correct implementation of the aforementioned procedure in each single case and introduce accordingly your team.

For further questions, don't hesitate to contact us.

Best Regards,

Legal Department  
DSM Composite Resins AG