

GENERAL TERMS AND SALES CONDITIONS

Article 1

Contract as used herein shall mean any offer to sell, order confirmation or other contractual arrangement made by or entered into by Seller. These General Sales Conditions shall apply to and form part of all Contracts to the exclusion any other terms whatsoever. The Contract constitutes the complete and entire understanding and agreement between Seller and Buyer.

The present General Terms and Conditions of Sale shall govern all sales made by Seller and shall prevail over any inconsistent provision, term or condition contained in any order form or other document from Buyer, whether prior or subsequent in time. The present General Terms and Sales Conditions may nevertheless be superseded by the Special Terms and Conditions contained in a separate Sales Agreement between parties. No waiver or amendment of the provisions hereof, no acceptance or other undertaking made by any of the agents or representatives of Seller and no offer made by Seller shall be binding on Seller unless made in writing and agreed to by a duly authorized officer of Seller. The General terms and Conditions of Sale set forth below are the exclusive terms and conditions of contract. Without prejudice to other forms of acceptance, Buyer's failure to object to said terms upon receipt of them or Buyer's acceptance of any shipment of products hereunder shall constitute acceptance of these General Terms and Conditions of Sale.

Article 2

All selling prices of products covered hereby ("Products") are those in effect at the time of shipment. Seller may change its selling prices at any time for the Products. Buyer however, shall have the right to cancel the undelivered portion of the Products to which such increase applies by giving Seller notice prior to the date such increase shall become effective. Price changes will not affect Products that have already been shipped or placed in the hands of the carrier.

If any customs duties, taxes or similar fees or charges are included in the price of the Products, then any tax, duty, charge or fee imposed or increased after the date of the Contract by any governmental authority or agency upon the product or upon the raw materials from which it is derived or upon production, sale transportation or delivery thereof is required to be paid or collected by Seller, directly, the amount there of shall be added to sales price and shall be paid by Buyer.

Article 3

Seller's offers to sell shall only be valid if made out <<in writing>> which terms shall mean any communication by letter, telegram, telex, telefax or e-mail. The offer will be valid for the time specified therein or, if no such time is specified, for thirty days from the date of the offer. Seller's offers may be accepted only in writing. If the declaration of acceptance reaches Seller after the validity of the offer has expired or if it contains terms differing from the offer, such acceptance shall only be regarded as a counter offer.

Article 4

To the extent any terms used on this order confirmation form or any document forming part of the Agreement of sale is defined in "Incoterms 2000", the Agreement of sale shall be governed by the applicable provisions of "Incoterms 2000". In the event of a contradiction between the present General Terms and Conditions and the Special Terms and Conditions of the Agreement of Sale, the Special Terms and Conditions shall prevail. In the event of a contradiction between the General Terms and Conditions and the Incoterms, the General Terms and Conditions shall prevail. If any instructions necessary for shipment or for delivery shall not have been received by Seller from Buyer at least seven (7) days before the scheduled date of shipment or. If Buyer is bound by the terms of the contract to take receipt of the Products at Seller's plant, at the plant of another manufacturer or at the place of storage. and has failed to do so within a period of seven (7) days after the date on which Seller has sent notice to the Buyer to the effect that the Products are held at the Buyer's disposal Seller shall not be liable for any delay in delivery resulting from such delayed instructions and shall, without prior notice, have the right either to consider the agreement automatically terminated with respect to the Products, or any part thereof, in connection with which the necessary instructions have not been received or, at its option, to provide for the storage of the Products at the Buyer's expense. The Buyer shall in any event reimburse Seller for any expenses or damages Seller may have incurred by reason of the Buyer's delay

Article 5

Unless otherwise agreed upon between Seller and Buyer, all invoices are payable, without deduction, according to the payment term indicated on the invoice, or agreed in a separate contract/order confirmation/purchase order between parties. Payments by Buyer shall be made on the due date into the account designated in the agreed currency without deduction of transfer charges or other costs. The value date of the credit into Seller's bank account shall be considered as the date of payment.

Invoice outstanding after the due date will bear interest at the overdraft rate, charged by the Seller's bank, on the due date for the currency in which the payment is to be made, increased by 2 % for the first 30 days after the due date and 4 % from the 31st day until or before actual payment date. This provision or the application thereof does not entitle the buyer to delay payments under any circumstance.

If, in Seller's sole discretion, the financial responsibility of Buyer becomes impaired or unsatisfactory, Seller may, to the extent it is allowed by applicable laws. Demand advance cash payment or satisfactory security and may withhold shipments until receipt. Buyer agrees to pay collection costs incurred by Seller.

If any price controls regulations should at any time prevent Seller from charging and receiving from Buyer the full amount of the price payable under the Contract Seller may at any such time withhold or suspend deliveries upon giving prior notice in writing to buyer, without incurring any liability for breach supply commitments under the Contract.

Article 6

Delivery

a. Unless otherwise agreed in writing, all Products shall be delivered "Freight Carriage and Insurance Paid" to Buyer's designated destination. Buyer assumes all risk of loss from the time the Products shall have been delivered into the custody of the carrier. It is expressly understood that all value added or similar taxes as well as compensation taxes are exclusively for the account of Buyer.

b. The method and route of transportation and customs clearance shall be determined by seller in its sole discretion taking into account Buyer's interests. Seller makes no warranty with respect to utilization of the most advantageous facilities.

c. Upon receipt of the Products, Buyer shall endorse the CMR,B/L, ... and/or the relevant shipping bills by including the following information:

1. Place and time of receipt; and
2. Buyer's stamp; and
3. Printed name and signature of Buyer's employee who received the Products.

Failure of the Buyer to observe these provisions shall entitle Seller to disclaim and disregard any claims of Buyer for improper delivery.

d. Seller reserves the right to make partial deliveries of the Products which are the subject of an order.

e. Unless a specific delivery data has been specified in writing as firm by Seller, all delivery dates shall be regarded as approximate.

If the contract provides for delivery F.O.B. or F.C.A., or any other term on the basis of which Buyer in accordance with the Incoterms 2000 will be responsible for the transportation of the products, then Buyer shall provide for the means of transportation such as vessels, barges, railcars, and road trucks, containers. Buyer will take care that such means of transportation will be clean and dry and in every way suitable and fit to Seller's supplier's satisfaction to load and carry the product and will fully meet the technical and safety requirements as prescribed by the relevant national, local, transportation or others authorities.

Loading of means of transportation made available by Buyer is performed under Buyer's full responsibility, irrespective whether Seller, Seller's supplier or others, performs such. Seller shall not be responsible for any damage or other consequences resulting from improper loading except in the event of Seller's gross negligence. Seller is not obliged to inspect means of transportation provided for the Buyer prior to loading and if Seller does inspect same, Seller shall not be liable if afterwards it appears that it was not suitable for loading and/or carrying the cargo.

Seller, without incurring any liability thereby, is entitled to refuse to load or to have loaded any means of transportation provided for by Buyer which in Seller's sole discretion is unsafe or not fully meeting applicable safety regulations.

For shipping documents that Buyer requires Seller to prepare, Buyer shall as soon as possible and well in time before loading furnish to Seller in detail full written instructions. For such deliveries of products where Seller is responsible for and has arranged for the transportation by vessel or barge. Buyer shall provide for a safe-discharging berth, free of all wharfrage, dockage and quay dues and of sufficient depth to permit a vessel of the size and depth specified in the Contract to be always safely afloat. Buyer shall bear all unloading costs, including lighterage. Buyer shall unload Road trucks owned or chartered by seller immediately after arrival. Railcars owned or chartered by Seller, shall be unloaded and returned by Buyer within three days after arrival.

Buyer shall abide by all terms and conditions of the contracts entered into by Seller for the movement of the products to the place of destination, such as charter parties, affreightment contracts and rental contracts for the transportation equipment. Buyer shall be responsible for and pay demurrage or road truck/railcar/container hire for time which elapses in excess of the time allowed for unloading transportation equipment chartered, hired or owned by Seller, without prejudice to any further claim by Seller for any damage caused thereby. Congestion and war risk surcharges introduced after the date of the Contract are for Buyer's account.



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Article 7**Retention of Ownership Pending Payment In Full**

- a. Title to the Products sold hereunder to Buyer shall transfer only on complete payment by Buyer of all amounts due to Seller (including interest) in respect thereof irrespective of any complaint which Buyer may have about said Products.
- b. Buyer shall be entitled, within the framework of proper business transactions to use, to mix, to treat or to process the Products subject to Seller's retention of ownership. Seller's ownership rights shall also extend to the new products which result from processing of the Products. In the event of processing, combining or mixing with materials not belonging to Seller, Seller shall become a co-owner, of the resulting product, with the extent of its co-ownership interest to be determined by the ratio of the value at the time of processing of the Seller goods to the value of all the other goods incorporated in the resulting product. The articles of which Seller shall acquire sole or joint ownership pursuant hereto will be held by Buyer in custody for Seller without remuneration and Buyer shall indemnify Seller from and against all claims arising as a result of the products being so held.
- c. Unless revoked by Seller. Buyer shall have the right to dispose of the products in which Seller retains an interest through proper business transactions.
- d. Buyer hereby assigns to Seller all accounts receivable from the disposal of the products in which Seller retains an interest. Together with all subsidiary rights and security rights, including bills of exchange and chouse, as well as balances on a current account, as security for all debts due to Seller hereunder. In the event of disposal of any resulting products of which Seller is co-owner, such assignment is restricted to that part of the account which corresponds to Seller's share of ownership. Provided that it is willing and able to fulfill its obligations to Seller in a proper manner and that Seller has not revoked its authorization. Buyer is empowered to dispose of the products in which Seller has an interest through proper business transactions and to collect accounts receivable which have been assigned to Seller. Buyer may not dispose of the products in which Seller has an ownership interest or the accounts receivables due to Seller in any other manner except with Seller's prior written permission.
- e. If Buyer defaults on a payment due to Seller, Buyer must, at Seller's request, inform Seller of the stock of products in which Seller has an interest, and of the purchasers to whom such products were sold. Buyer must also inform his purchasers of the assignment of debts due to Seller and provide Seller with all information and documents necessary to protect Seller's rights hereunder. In the event Seller shall take back products in which it shall have a security interest, withdrawal from the contract on Seller's part shall be deemed to have taken place only if expressly stated in writing by Seller.

Article 8**Taxes and Levies**

All contracts are made subject to obtaining any necessary import, export and transportation licenses.

If Products to be supplied by Seller shall be invoiced inclusive of taxes and levies- Should Buyer submit legally valid declarations evincing exemption from taxes and/or levies. The corresponding amounts shall not be invoiced. Deliveries made, at buyer's request, with exemption from levies and/or taxes for which Seller has prepared the custom s or excise duty documents. Shall be effected under the exclusive responsibility of Buyer, who shall be required to fully reimburse Seller for all levies and/or taxes, fines, costs, etc. which Seller may have to pay on account of insufficient provision of data for clearance of documents or other irregularities in the field of customs ,excise duty and VAT legislation, all of which regardless of the question of whether any mistake or fact is attributable to buyer. If Products are resold by Buyer, Buyer shall see to it that new custom s and/or excise duty documents are drawn up to substitute the old ones. Buyer shall undertake, if so requested, to inform Seller forwith of both the date of clearance and the customs office where clearance was obtained, as well as of any substitution of the customs of excise duty documents.

Article 9

Seller makes no warranties in regard to any Products hereunder, except that the Products shall conform to Seller specifications (available upon request) as in effect at the time of shipment or as incorporated herein. Seller makes no other warranties whether as to the fitness of the Product for any particular purpose. Merchantability or otherwise and expressly excludes any warranties that are or may be implied by Law. Buyer and Seller agree that the only terms applicable to the sale of the Products shall be those contained in these General Terms and Conditions of Sale.

The quantity and quality of the products shall be determined at the supplying facilities in accordance with the methods laid down in the contract or, in the absence of specific agreement, in accordance with the methods normally applied by Seller. Seller or Seller's supplier, as inspector, shall make the determination of quantity and quality. Buyer and Seller, however, shall have the right to request that any such determination be made by an independent inspector acceptable to both parties and the cost of his services shall be borne by the Buyer. The inspector's determination as to quantity and quality shall be conclusive and binding. The inspector shall take a representative sample of each delivery, seal it and retain it for three months after the date of delivery.

Seller is not liable for any advice that may be given by it with respect to the transportation, storage, use or application of the products neither for loss or damage that might result therefrom. Seller shall not be responsible for the infringement by Buyer of patents, registered trademark or immaterial rights belonging to third parties arising from the use or sale of the product by Buyer.

Article 10

Seller will not entertain Buyer's objections regarding quantity of Products furnished hereunder if the quantity is within the following tolerances

Tolerances on quantities

Minimum order size for all type for film = 1 full pallet

The quantities of product, agreed to be delivered and received in the Contract are subject to a variation of plus or minus 10% or 1 roll (if 1 roll >=10% of quantity ordered) at Seller's option.

Tolerances on widths:

-0 mm +2 mm.

Buyer shall not object to quantity deviations unless it has notified seller of such objection within 24 hours of its receipt of the Products and has noted the deviations on the CMR, B/L, etc., and if need be on the copy of the carrier's customs documents or, in the absence of such, on Seller's weight bill. Seller shall issue a credit to the Buyer if it finds that the Buyer's complaint as to shortage was justified.

Article 11

Maximum liability, if any, of Seller for any reason including, without limitation, failure of the Products to meet specifications, non-delivery, shortage or improper delivery, shall be limited to the amount of the purchase price payable with respect to the Products in dispute or at Seller's option, Seller may replace any non-conforming Products. Procedures for claims as to shortages are outlined in Article 10 hereof. As a condition of Seller's obligation to pay any damages or replace products when a quality claim is made, Buyer shall make its claim to Seller in writing within - 4 weeks six after the transfer of the risk of the goods to Buyer and shall, at Seller's request, return the Products to Seller in the same condition received by the Buyer otherwise, any such claim shall be deemed to have been waived. In no event will Seller be liable for any incidental for consequential damages for any reason whatsoever. Buyer agrees to indemnify Seller against any claims brought against Seller by Buyer's customer.

In the event that the Products are damaged during transport, Seller will consider claims from Buyer only if:

- b. Buyer has reserved all of its rights to object to the delivery and has informed seller of the damage within 24 hours of Buyer's receipt of the damage Products or
- c. Buyer has included a statement of the damage on the shipping documents and has informed seller of the damage within 24 hours of Buyer's receipt of the damage Products and keeps the damaged Products at the disposal of Seller until Seller has made a final decision on the matter and
- d. Buyer has paid Seller's invoice covering the damaged Products.

No claims shall be made for defects in quantity not exceeding transportation losses of 0,5 %.

Seller is entitled to inspect or to have inspected any product claimed to be defective in quality and/or quantity. In case of justified claims, Seller's liability shall be limited to the replacement of the product or to a reduction of the price acceptable to both parties, such at Seller's option. In case of replacement Buyer shall, at Seller's request and at Seller's expense, return the defective product to Seller. Seller shall not be responsible for any further damages including consequential damages.

Article 12

Manufacturing Source :Seller shall have the right to have the Products manufactured by and/or delivered from any other manufacturing source, unless the Buyer has specified the origin in its purchase order

Article 13

No failure or omission to carry out or to observe any of the terms, provision or conditions of the Contract shall give rise to any claim by either party thereto against the other or be deemed a breach of the Contract if the same shall be caused by or arise out of force majeure, which includes, but is not limited to, labour disputes of any kind, breakdown of failure of plant or equipment including transportation facilities, hostilities of any kind, closure of boundaries, compliance with any order of request of any national, local or other public authority, import and export restrictions, interruption, curtailment or limitation of the supply from Seller's normal supplier to Seller

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of the product and/or of the raw materials from which it is derived or different causes beyond the control of the parties hereto. Seller shall also be relieved of its obligations hereunder if unpredictable circumstances cause performance to become an economic hardship. No curtailment or suspension of deliveries or receipt of deliveries pursuant to this article shall operate to extend the period of the Contract or to terminate it. All product the delivery or receipt of which has been prevented by force majeure shall, unless otherwise agreed, be deducted from the amount required to be delivered and received hereunder. In the event of a temporary force majeure the delivery date for the Products shall be extended accordingly. Notwithstanding the foregoing provisions of this article Buyer shall not be relieved from any obligation to make full payment for product, which has already been delivered.

Article 14

During any period in which Seller's normal supplies of the product which are or will become available in Seller's judgement are or will become inadequate to meet its own requirements and those of its customers, whether under contract or not, Seller may allocate, on any fair and reasonable basis according to its own discretion, its supplies among itself and its customers whether under contract or not. Seller shall not be bound to purchase or arrange for product or raw materials therefore from other suppliers.

Seller shall notify Buyer of the extent of any reduction and of the period it is estimated it will apply.

Article 15

Buyer is deemed to be knowledgeable of the properties of the products supplied and of the required safety precautions, as well as of all legal regulations with respect to the transportation, storage, handling and use of the products. Seller is not liable for accidents and personal or material damage of whatever nature, caused by the products after they have left Seller's storage facilities.

Article 16

No waiver by Seller of any breach of any of the terms and conditions of the Contract shall be construed as a waiver of any subsequent breach of the same or any other terms of conditions.

Article 17

Buyer may not assign the contract without written consent of Seller. Seller may assign the Contract to Sanko Holding or any company in which Sanko Holding owns or controls, directly or indirectly, 10 % or more of voting stock or company's capital.

Article 18

These General Terms shall be governed by the law of the country where the Seller is domiciled without recourse to conflict principles of such jurisdiction, and the parties shall accept the relevant commercial court as venue or at Sellers option; the parties shall refer any dispute or difference arising out of relating to this Contract to arbitration in accordance with the Arbitration Rules of the International Chamber of Commerce (ICC). For arbitrations in which the claims and counterclaims total less than \$ 500.000 U.S. or the equivalent on the date the Request for Arbitration is filed, the parties shall nominate a sole arbitrator within 30 days from the date ICC Secretariat sends a copy of the Request for Arbitration to the Defendant. For all other arbitrations, each party shall nominate one arbitrator.

The two arbitrators so nominated shall within 30 days from their confirmation by the ICC Court nominate a third arbitrator who shall act as chairman. The ICC Court shall appoint any arbitrator(s) that either parties or the arbitrators appointed by the parties have not nominated within the foregoing time limits. The arbitration shall take place in Zurich, Switzerland. The arbitrators shall apply Swiss law exclusive, however, of the provisions of the United Nations Convention on the Contracts for the International Sale of Goods (1980). The proceeding shall be in the English language. Awards shall be final and binding on the parties from the date they are made and the parties undertake to carry out the awards without delay. Judgement upon any award may be entered in any court having jurisdiction.