

WestRock India General Terms and Conditions of Purchase

1. **DEFINITIONS** – “Seller” means the party identified as the Seller in the Agreement or in the Purchase Order. “Purchaser/Buyer/WestRock” means WestRock India Private Limited or any other associate company or affiliate of WestRock India Private Limited identified as Purchaser in the Agreement or Purchase Order. “Contract” means the Agreement, if any, these Terms and Conditions, Purchase Order(s), all paper or electronic documents incorporated by reference into these terms and conditions and the Purchase Order(s), any confidentiality or secrecy agreement executed by Purchaser and Seller, and all exhibits and amendments to all such documents. “Items” (or “Goods” or “Services”, as applicable) mean any goods or services to be provided or performed by Seller under the Purchase Order. “Price” means the amount to be paid by Purchaser to Seller under the Contract for the Items. “Purchase Order” means any written communication addressed to the Seller on paper or electronically, whereby the Purchaser specifies, inter alia, the Items required to be supplied by the Seller, at a Price agreed on between the Purchaser and the Seller, within a time specified by the Purchaser and to be delivered to an address specified by the Purchaser.
2. **ACCEPTANCE** – Seller’s acceptance of any Purchase Order shall be expressly limited to the terms of the Contract, and Purchaser rejects any contrary term contained in any quotation, order, acknowledgement, invoice or other document originating with Seller. Any terms and conditions in any Purchase Order, any release order, acknowledgement, invoice or other paper or electronic document, issued previously by either Seller or Purchaser are superseded by these terms and conditions. Upon receipt of a Purchase Order, the Seller shall, within two (2) days, of receipt of Purchase Order be required to communicate, in writing, to the Purchaser, its acceptance of the Purchase Order. Upon issuance of such written acceptance by the Seller or after expiry of said two days and shipping of goods or supply of services, of the Purchase Order, the Seller shall conclusively be deemed to be bound by these terms and conditions and all other provisions of the Contract.
3. **BLANKET ORDER** – If the Purchase Order is specifically designated by Purchaser as a blanket order, Purchaser shall, subject to Section 4 of these terms and conditions, be obligated to purchase only those quantities of Items which it specifically requests under separate subsequent release orders issued by Purchaser to Seller.
4. **PRICE** – Unless specifically stated otherwise, the Price shall include the purchase of the Item(s), materials, overhead, profit, packaging and preparation for transportation and insurance, transportation and all central, state and local fees, tariffs, levies and sales, use, excise VAT, service, entry, taxes under Central Goods and Services Tax Act, 2017, applicable State Goods and Service Tax Act, The Union Territory Goods And Services Tax Act, 2017, The Integrated Goods And Services Tax Act, 2017 or other taxes (inclusive of all cess, duties or tariffs that may be imposed on the manufacture, sale or export of the Items but exclusive of any sales or excise taxes or any taxes, tariffs or duties imposed on the import of the Item(s)). The Price shall be that stated in the Purchase Order, or the lowest price at which Seller is selling Items or similar items to its other customers as of the date of delivery to Purchaser, in which case the lower price shall control. If there is no price stated in the Purchase Order, the Price shall not be higher than that last charged or quoted by Purchaser for such Items by Seller. If prior to delivery of the Items, Purchaser is able to purchase a portion or all of the Items, or similar items of like quality, at a price which is less than the Price, Purchaser shall notify Seller. Should Seller fail to meet such lower price, Purchaser may, at its option, upon written notification to the Seller, purchase from the other source at the lower price, in which event Purchaser and Seller shall be released from their obligations under the Contract in respect of that portion of the Items or similar items purchased from the other source. It is clarified, for avoidance of doubt, that in the event the Purchaser purchases any items from other sources in accordance with the provisions of this Section 4, then Purchaser shall not incur any

liability or be obliged to make any payments towards the Seller in respect of such Items under the relevant Purchase Order.

5. **DRAWINGS AND SPECIFICATIONS** – Any specifications, drawings, notes, instructions, engineering information, or technical data furnished by either Purchaser or Seller to the other, or referred to in any paper or electronic document furnished by either Purchaser or Seller to the other, shall be incorporated herein by reference. Seller shall be fully and solely responsible for obtaining product data adequate to design, manufacture, fabricate, construct and deliver the Items in compliance with all requirements of the Contract. Purchaser shall retain title and all other rights to all such documents which it provides or causes to be given to Seller, and Seller shall not use any of such documents or the information contained therein for any purpose other than in performance of the Contract. Seller shall not disclose such documents or information to any party other than Purchaser or a party duly authorized by Purchaser. Upon Purchaser's request, Seller shall promptly return to Purchaser all such documents and copies thereof.
6. **DELIVERY** – The Seller shall, in accordance with this Section 6, deliver the Items to Purchaser on the date(s) indicated in the Purchase Order. If Seller anticipates that it will not deliver the Items on the date(s) indicated, Seller shall immediately notify Purchaser by the fastest available means, of the anticipated failure and the anticipated actual delivery date. If Seller fails to make delivery of any part of the Items on the date(s) indicated in the Purchase Order and per the terms of the Contract, the Purchaser may terminate the Purchase Order and/or the Contract and pursue other remedies. Without prejudice to the other rights of Purchaser, in case of delay in delivery from the due date the Seller shall be liable to pay liquidated damages amounting to 1.0% of the value of Items delivered late per week up to a maximum of 10% of the entire value of the Purchase Order. In case of delay in delivery by more than four (4) weeks Purchaser reserves the right to purchase the Items from any other sources other than Seller and shall recover any additional costs incurred by Purchaser in this regard from Seller. Unless otherwise specified in the Purchase Order, all shipments shall be delivered F.O.B. to the destination designated by Purchaser in the Purchase Order, and title and risk of loss shall remain with Seller until the Items in a completed state are received by Purchaser, its agent or consignee regardless of whether or not Purchaser has made full payment for the Items. In case of local buy, Seller will intimate Purchaser by shipping notices at F.O.B. destination in advance. Other relevant shipping document copies should be submitted by Seller to Purchaser's designated address mentioned in the Purchase Order. In case of imports, Seller will mail bills of lading and shipping notices directly to the F.O.B. destination on the day of shipment. Bills of lading shall indicate the relevant Purchase Order number. Purchaser may require adherence to its routing instructions, and any savings resulting from adherence to such instructions shall be for the benefit of Purchaser.
7. **WARRANTY** – Seller warrants that the Items will (a) be of merchantable quality; (b) be fit for the Purchaser's particular purposes; (c) be of high quality and be free from defects in material and workmanship; (d) comply with the most stringent of Purchaser's or Seller's specifications, performance guarantees and requirements; and (e) comply with all nationally recognized codes and established industry standards. All Items shall be sold by Seller to Purchaser free and clear of any liens and encumbrances. Seller's warranties and guarantees shall survive inspection, delivery and acceptance of the Items and/or payment by Purchaser. If the Items do not conform to any of these warranties, then, at Purchaser's option, the Purchaser may notify the Seller in writing of such defect and require the Seller to repair or replace the non-conforming Item(s), and, within thirty (30) days from date of such intimation, or such other reasonable time as may be agreed by the Purchaser and Seller, Seller shall repair or replace the defective Items, F.O.B. Purchaser's designated site at Seller's expense, or in the case of services, re-perform the services at Seller's expense. In the event that, in the reasonable opinion of Purchaser, Seller cannot repair or replace the items, or re-perform the services, within a reasonable time, or the Seller fails to repair or replace the non-

conforming Item(s) then Purchaser may take all steps necessary to have the breach of warranty cured and/or may terminate the Purchase Order and/or the Contract. In any event, Seller shall be responsible for all expenses and damages which Purchaser incurs because of the breach of warranty. The foregoing warranties and obligations shall also apply to the Items supplied by Seller in such repair, replacement or reperformance. Disclaimers of express or implied warranties and limitations of liability in any Seller document will be of no effect unless specifically agreed to in writing by Purchaser, and even then shall not apply in the event of bad faith by the Seller in the performance of the Contract.

8. **CHANGES** – Purchaser shall have the right to make changes (including additions and/or omissions) from time to time in the Items, any specifications and/or drawings which are a part of the Contract, method of shipment or packing and/or the time and/or place of delivery. Purchaser shall give Seller written notice of any such change which notice may include any increase or decrease in the Price of or the time required for performance of the Purchase Order, determined by Purchaser to be appropriate. Any claims by Seller for further adjustments after its receipt of Purchaser's aforesaid notice of changes must be asserted in writing to Purchaser not more than ten (10) days after such receipt by Seller or such claim shall be null and void. The Seller shall, notwithstanding the pending final resolution of its claim, continue to make best endeavors to process all other Purchase Orders, if any, as well as the Purchase Order which is the subject of the concerned adjustment to the extent reasonably possible.
9. **PAYMENTS AND INVOICES** – The specific terms of payment for all Items are stated in the Purchase Order or Contract, as the case may be. Unless otherwise specified there or in a separate written instrument signed by Purchaser, no invoice shall be issued by the Seller prior to the shipment or performance of the Items covered thereby, and no payment shall be made prior to satisfactory receipt of such Items and of a proper invoice for such Items. Seller shall indicate the appropriate Purchase Order number on the invoice and shall deliver it to the address specified by Purchaser from time to time. All claims for money due from Purchaser shall be subject to set-off by Purchaser by reason of any counterclaim arising out of this Contract or any other transaction with Seller to the extent of non-disputed claim mutually agreed by Seller and Purchaser.
10. **INSPECTION** – Purchaser may inspect any Items ordered hereunder during their manufacture, construction or preparation at reasonable times and shall have the right to inspect such Items at the time of their delivery and/or completion. Items furnished hereunder may at any time be rejected for defects revealed by inspection or analysis even though such items may have previously been inspected and accepted. On such rejection, the Purchaser may, at Purchaser's option, require the Seller, at Seller's expense, to repair or replace the rejected Items within a reasonable period of time. The rejected Items (including Items that were not repaired or replaced to the satisfaction of Purchaser) may, at Purchaser's option, be returned to Seller for full refund to Purchaser, including removal, shipping and transportation charges. Such refund shall be made by Seller within seven (7) days of receipt of the returned Item(s), failing which Seller shall be liable to pay interest at the rate of twelve percent (18%) per annum.
11. **PATENTS** – The Seller shall indemnify and hold harmless the Purchaser, its customers, contractors and agents from any and all claims for infringement of any patent, copyright or trademark by reason of the design, manufacture, purchase, use or sale of the Items and shall indemnify the Purchaser for all costs, expenses, judgments, liability and damages, including attorneys' fees, which the Purchaser may incur or have rendered against it by reason of any alleged infringement. Purchaser reserves the right to be represented in any infringement proceeding. In the event an injunction is obtained against use of the Items, Seller shall do any of the following requested by Purchaser: (a) procure for Purchaser the right to continue using the Items; (b) replace the Items with equivalent or better non-infringing Items; (c) modify the Items, so that they become non-infringing, provided they perform in an equivalent or better manner, each of which shall be executed by the Seller at no additional cost to the Purchaser.

12. **COMPLIANCE WITH LAWS AND REGULATIONS** – Seller warrants that neither any of the Items provided to Purchaser nor their manufacture, fabrication, construction, transportation or use shall violate or cause Purchaser to be in violation of any central, state or local law, code, ordinance, regulation, standard, rule, judgment, decree, bye-law, approval, directive, guideline, policy, requirement, order. In the event of any conflict between the provisions of any laws, codes, ordinances, regulations, standards, rules, judgments, decrees, bye-laws, approvals, directives, guidelines, policies, requirements, orders described in this Section, the more or most stringent provisions shall apply. Seller shall promptly take, at its expense, all action necessary to make all Items comply with the applicable central, State or local laws, codes, ordinances, regulations, rules, judgments, decrees, bye-laws, approvals, directives, guidelines, policies, standards, requirements, orders after Seller receives either from the applicable agency or from Purchaser a notice that some violation exists with respect to the Items. If Seller fails to promptly take such action, Purchaser may take all such action at Seller's expense. Seller shall also be liable for the payment of any penalties and/or fines imposed as a result of the failure of any Item provided by or for Seller hereunder to comply with all of the above requirements.
13. **PROHIBITED TRADE PRACTICES; FCPA** – Seller shall not engage in any bribery, kickbacks, collusive bidding, price fixing, or other unfair trade practices (“corrupt activities”). Seller (and its partners, employees, representatives and agents), and the Products and/or Services being directly or indirectly provided by Seller, shall comply with the U.S. Foreign Corrupt Practices Act (“FCPA”) and the applicable anti-bribery and anti-corruption laws of any country outside the United States applicable with respect to the Goods and Services and Seller's performance hereunder or in which Seller will provide Goods or perform Services (“Corrupt Practice Laws”).

If a) Seller learns of or has reason to know of any payment, offer or agreement relating to the Products and/or Services that is contemplated or that has occurred and that represents or could represent a violation of the FCPA or Corrupt Practices Laws or

b) while the Products and/or Services are being provided, Seller learns or forms a reasonable belief that Seller, directly or through any agent or service provider, paid any bribe that is punishable under the FCPA (or would be if Seller was subject to that statute) or Corrupt Practices Laws, Seller shall immediately advise WestRock's General Counsel, in writing, at 1000 Abernathy Rd NE, Atlanta, GA 30328 Subsection b) above applies to Seller's conduct irrespective of whether the bribe in question relates to or benefits the Products and/or Services or Purchaser; however, the provision of such advice shall not represent a breach under the Agreement unless the actual or suspected bribe relates to the Products and/or Services contemplated under the Agreement. Purchaser shall be permitted to take reasonable steps to avoid, mitigate or investigate such an actual or potential violation of the FCPA or Corrupt Practices Laws, which may include reviewing Seller's books and records and auditing for these purposes at any time upon reasonable notice. Purchaser may disclose the Agreement and any information that it obtains hereunder to any government agency, regulatory authority or other persons that Purchaser has determined, in its discretion, have a need for such information.

Seller shall be fully responsible for subcontractors, representatives and agents acting on behalf of Seller with respect to the Goods and Services or Seller's performance hereunder or otherwise for the benefit of Buyer and shall ensure that any such subcontractors, representatives and agents agree in writing to the terms of this section; and Seller shall keep Buyer indemnified for any cost or consequences arising out of breach of any terms of this section by any such sub-contractor, representative or agent, as well. Neither Seller nor any subcontractor, representative or agent of Seller may interact with any government agency on behalf of Buyer without the prior written approval of Buyer.

- Further, Seller will secure the agreement of subcontractor to permit Purchaser to audit as provided in paragraph 13(b) above.
14. **CONFLICT MINERALS** – Pursuant to Section 1502 of the Dodd-Frank Wall Street Reform and Consumer Protection Act and the conflict minerals rule adopted by the SEC in August 2013, Seller will not provide tin, tantalum, tungsten or gold pursuant to the terms of this Contract that were sourced from the Democratic Republic of the Congo or Angola, Burundi, Central African Republic, Congo Republic, Rwanda, South Sudan, Tanzania, Uganda, and Zambia without the prior written approval of Purchaser.
 15. **PRINCIPLES OF CONDUCT** – As a condition to doing business, Purchaser requires its manufacturers and suppliers of goods and its service providers, and subcontractors engaged in support of WestRock, to comply with its Principles of Conduct, (“Principles of Conduct”) annexed as Annexure -1. Seller shall conduct its business in compliance with the Principles of Conduct, as they may be amended from time to time by Purchaser. In addition, Purchaser may present to Seller for review the codes of conduct or other compliance policies and procedures of one or more of its customers and licensors. Seller shall then determine whether or not it can comply with such Purchaser requirements, and shall promptly advise Purchaser accordingly in writing. If Seller agrees to comply with the codes of conduct, such codes, policies and procedures shall become obligations of Seller under these Terms and Conditions and shall be incorporated herein by reference. Purchaser’s representatives and agents may inspect Seller’s facilities and interview their employees from time to time to audit compliance with the Principles of Conduct. The representatives and agents of Purchaser’s may inspect Seller’s, and interview their employees from time to time to audit compliance with those additional codes of conduct and compliance policies and procedures to which Seller has agreed to comply. Seller shall grant all such representatives and agents access to their facilities, records and employees to conduct the audits, and Seller shall cooperate with all reasonable requests of the representatives and agents in the performance of the audits. The foregoing rights and obligations apply to all facilities that manufacture products or components or provide services for Purchaser. Seller acknowledges that its failure to comply with the Principles of Conduct, as well as any additional codes of conduct or other compliance policies and procedures of Purchaser’s to which Seller has agreed to comply, will constitute a material breach of these Terms and Conditions.
 16. **LIENS** – Notwithstanding any other right available to the Purchaser under the Contract, if at any time there shall be evidence of the existence of any lien or claim for work done or materials, services or equipment furnished by Seller or any other party in connection with the Items, the Purchaser may use money then due or to become due under the Contract to discharge such lien or satisfy such claim and may credit such amounts against the amounts due or to become due to the Seller to the extent of non-disputed claim mutually agreed by Seller and Purchaser.
 17. **INDEMNITY** – Seller shall indemnify and hold Purchaser and its affiliates, agents, consignees, employees and representatives harmless from and against expenses, costs, diminution in value, charges, damages, claims, suits, losses, fines, penalties or liabilities (including attorneys’ fees) of every kind whatsoever by reason of, arising out of, or in any way connected with its performance under the Contract limited to 100% of Contract value. This indemnification shall be in addition to the warranty obligations of the Seller. Seller, in any indemnification claim hereunder, hereby expressly and without reservation waives any defense or immunity it may have under any applicable workers’ compensation laws or any other statute or judicial decision, disallowing or limiting such indemnification where an employee of Seller makes a claim against any indemnities herein, and Seller consents to a cause of action for indemnity limited to 100% of contract value.
 18. **INSURANCE** – (a) Subject at all times to the provisions of Section 18(b) herein below, Seller shall take out and maintain with a carrier or carriers acceptable to Purchaser the following minimum insurance and its expense for the duration of the Contract (including all warranty periods thereunder) covering all of Seller’s obligations under the Contract: (i) Workers’ Compensation –

Statutory; (ii) Employer's Liability – Bodily Injury by Accident - INR 6,75,00,000 (Rupees six crore seventy-five lakh only) each accident; Bodily Injury by Disease - INR 6,75,00,000 (Rupees six crore seventy-five lakh only) each employee; Bodily Injury by Disease - INR 6,75,00,000 (Rupees six crore seventy-five lakh only) policy limit; (iii) Commercial General Liability (Bodily Injury, including premises, contractual, products liability or completed operations coverage) INR 6,75,00,000 (Rupees six crore seventy-five lakh only) in the aggregate; INR 6,75,00,000 (Rupees six crore seventy-five lakh only) each occurrence in the aggregate with a single excess umbrella coverage of not less than INR 26,50,00,000 (Rupees twenty six crore fifty lakh only) for combined bodily injury and property damage; (iv) Commercial General Liability (Property Damage, including premises, contractual, products liability or completed operations coverage with the explosion, collapse and underground damage exclusions deleted.) INR 6,75,00,000 (Rupees six crore seventy-five lakh only) each occurrence; INR 6,75,00,000 (Rupees six crore seventy-five lakh only) in the aggregate; (v) Commercial Vehicle Insurance – Bodily and Property Damage, INR 6,75,00,000 (Rupees six crore seventy-five lakh only) combined single injury limit and each occurrence; (vi) Errors and Omissions Liability – not less than INR 6,75,00,000 (Rupees six crore seventy-five lakh only) per year covering Seller's obligations under the Contract with a per claim deductible satisfactory to Purchaser. The completed operation coverage of the products liability coverage described above under the commercial general liability insurance shall be kept in effect for the longer of two years from the date of Purchaser's initial commercial use of the Items or the period stated in the first sentence of this section. None of the above insurance coverage shall be cancellable except upon thirty (30) days prior written notice to the purchaser and to all other insured parties, and Seller shall provide Purchaser with a copy of any such cancellation notice immediately after Seller's receipt of it. Seller shall include Purchaser as an additional insured on all liability insurance. In addition to the provisions of the Indemnity in Section 17 above, in the event of a lawsuit or claim by an employee of Seller or of any of its subcontractors against Purchaser, or any of Purchaser's agents, officers, directors, or employees for any injury (including, but not limited to death) or disease arising out of, related to, or claimed to have arisen out of or to have been related to the employee's employment in the performance of the contract, Seller, on behalf of itself and its workers' compensation carrier, hereby transfers and assigns to Purchaser and shall cause each of its subcontractors to transfer and assign to Purchaser any and all liens or subrogation rights that it, they or its or their insurers may have for workers' compensation benefits paid to the employee. Seller also waives, for itself and its insurers, all rights of recovery against Purchaser and its employees which Seller or its insurers may have for any loss related to the Items that is insured against herein. On Purchaser's request, Seller shall provide certificates of insurance and renewals evidencing such insurance coverage. (b) Notwithstanding the provisions of Section 18(a) above, the obligations of Seller in respect of insurance, for the purposes of the Contract, shall be further subject to mutual discussion and agreement, in writing, between the Purchaser and the Seller in respect of (i) the heads of insurance; (ii) the total amount of coverage to be obtained under each head of insurance; and (iii) the time within which the Seller is required to obtain such insurance coverage.

19. **TERMINATION, SUSPENSION OR DELAY** – Purchaser shall have the right at any time to terminate, suspend, or delay the Contract in whole or in part by prior written notice to Seller. In the case of termination of the Contract, Seller shall then transfer to Purchaser, in accordance with Purchaser's directions, all materials and all information accumulated, specifically prepared or acquired by Seller for use in the performance of this Contract. The Seller shall, if directed by the Purchaser and to the extent stated in the notice of termination, suspension or delay, make all efforts necessary to preserve the work in progress and to protect the Items whether still at Seller's manufacturing facilities or in transit to Purchaser's facilities. If Seller is not then in default in the performance of any of its obligations hereunder (including this Section 19), and if Seller has taken reasonable steps to mitigate its damages resulting from such termination, Purchaser shall pay to Seller, as Seller's sole and exclusive remedy for termination under this Section, to the extent not

already paid to Seller, an amount equal to: (a) the reasonable and documented costs incurred by Seller in accordance with the Contract prior to Seller's receipt of notice of termination, plus, (b) the reasonable and documented costs and charges incurred by Seller in winding up its activities under the Contract prior to the effective termination date, provided, however, that the amounts listed in (a) and (b) of this Section plus prior payments to Seller shall in no event exceed the Price. Before Purchaser resumes performance under the Contract following such suspension or delay, Seller and Purchaser shall negotiate in good faith on the adjustments, if any, which may be required in payments to Seller or in the Price to avoid inequities either to Seller or Purchaser.

20. **DEFAULT** – If the Seller: (a) becomes insolvent; (b) has a winding up order passed against it; (c) has a petition initiated against it that may have the effect of resulting in the winding up/ liquidation of the Seller and which is not dismissed or withdrawn within forty five (45) days; (d) passes a resolution for its liquidation/winding up; (e) makes a general assignment for the benefit of its creditors; (f) has a receiver requested for and appointed to it; or (g) fails to comply with any of its obligations under the Contract, then Purchaser may, in addition to its rights under Section 7 above, at its option either cure the default at Seller's expense or terminate the Contract after first giving Seller ten (10) days' written notice to cure such default, if Seller has failed to cure such default within such ten (10) day period. Immediately after such termination, Purchaser may: (i) take possession of the Items wherever they may be located and in whatever state of completion they may be together with all drawings and other information necessary to enable Purchaser to have the Items completed, installed, operated, maintained and/or repaired; (ii) pay to Seller any amount then due under the Contract after taking full credit for any offsets to which Purchaser may be entitled; (iii) contract with or employ any other party to finish the Items; and (iv) collect from the Seller any additional expense, losses or damage which Purchaser may suffer. It is hereby clarified that in the event of such default, at Purchaser's option exercised in writing, absolute title to all unfinished Items shall pass to the Purchaser. In the event Purchaser cures the default on behalf of the Seller, along with any other rights that may be available to the Purchaser in law or equity, the Purchaser shall have the right to credit the amounts paid herein by Purchaser against the amounts due or to become due to the Seller.

21. **NOTICES** - All notices and other communications between the parties which must or may be given pursuant to this Contract will be deemed to have been sufficiently given when delivered by personal service or sent by registered post to the addressee party at the following address:

If to SELLER, to: Name and address on front of Purchase Order

If to BUYER, to: WestRock India Private Limited
Survey No. 56/1, Village Morai,
Vapi 396 191 District Valsad,
Gujarat, India
Attn: Procurement Head

22. **PURCHASER'S RIGHT AND REMEDIES** –During the warranty period as per Purchase Order or twelve (12) months whichever is higher from the date of Buyer's final acceptance of Goods or performance of Services hereunder (or during such other warranty period as is specified in Buyer's Purchase Order or otherwise agreed to in writing), Seller shall, at its sole cost and expense, promptly repair or replace defective or nonconforming Goods by delivering and installing replacements or, in the case of Services, re-perform the Services and pay all costs incurred by Buyer with respect to the defective or non-conforming Goods or Services, including, but not limited to, all costs and expenses of identifying, uncovering, exposing, reassembling, reconstructing,

packing, storing, setting aside and shipping such Goods and, in the case of Services, all costs and expenses of identifying the non-conforming or defective Services and of any accommodations or changes taken by Buyer as a result of such non-conforming or defective Services (collectively, "Corrective Costs"). If Seller fails to promptly repair or replace any defective or non-complying Goods or re-perform such Services, or if the repair, replacement, or re-performance needs to be made on an emergency basis, Buyer may repair or replace the Goods or re-perform the Services and hold Seller responsible for all reasonable costs thereof, including without limitation Corrective Costs. Any repair or replacement of Goods shall be automatically subject to the same warranties as are set forth in this Contract. All claims for moneys due or to become due from Buyer shall be subject to deduction by Buyer for any setoff or counterclaim arising out of this or any other of the Buyer's Purchase Orders with Seller. Each of Buyer's rights and remedies specified in this Contract shall be cumulative and additional to any other or further remedies provided in law or equity, including but not limited to, Buyer's right of revocation of acceptance or rejection. The remedies and rights reserved to Buyer herein shall be cumulative with, and in addition to, all other rights and remedies provided in law or equity. The remedies and rights reserved to Seller herein shall be Seller's sole and exclusive rights and remedies available to Seller hereunder.

23. **PACKING AND MARKING** – All goods shall be packed, crated and braced to prevent damage or deterioration and in accordance with applicable law and industry best practices, with no charges being paid by Purchaser for packing, crating or bracing. The contents of each shipping container/shipper box shall be clearly identified on the outside of the container/shipper box, and the applicable Purchase Order number for the contents shall be clearly stated on the outside of each such container.
24. **CONFIDENTIAL TREATMENT** – Seller shall not disclose in any advertisement or promotional material or in any other manner, without the prior written consent of Purchaser in each instance, that Purchaser has purchased or contracted to purchase the goods or services ordered.
25. **ASSIGNMENT** – Seller may not assign the Contract or any right thereunder without the prior written consent of Purchaser. It is clarified that any subcontracting, by the Seller, shall be made only under prior intimation to Purchaser and no subcontracting shall relieve Seller of any of its obligations or liabilities under the Contract. No provision in this Contract or in any subcontract, shall create or give to third parties any claim or right of action against Purchaser. Purchaser may assign the Contract to any of its affiliated companies or any third party upon written intimation to Seller of such assignment.
26. **WAIVER** – The failure of either party hereto to require strict compliance with or complete performance of any obligation of the other party hereto by such other party shall not be construed as a waiver of any subsequent breach by such other party.
27. **ENTIRE AGREEMENT** – The Contract sets forth the entire agreement between Seller and Purchaser on the subjects covered herein, and, except as otherwise provided above in the Section 8, no terms, conditions, understanding or agreement purporting to modify or vary the terms of the Contract shall be binding unless made in writing and signed by Seller and Purchaser. In the event of any conflict between any provision of these Terms and Conditions and any other provisions of the Contract, these Terms and Conditions shall prevail or control unless (a) the conflicting provision in such other document expressly states that it supersedes these Terms and Conditions or (b) the conflicting provision is in a paper or electronic Purchase Order issued by Purchaser, in which event such conflicting provision shall prevail or control over these Terms and Conditions and over a conflicting provision in any other part of the Contract. No course of prior dealings between the parties or any trade usage shall be relevant to supplement or explain any term used herein.
28. **SEVERABILITY** – In the event that any words, phrase, clause, sentence or other provision of the Contract shall violate any applicable statute, ordinance or rule of law in any jurisdiction in which it is used, such provision shall be ineffective to the extent of such violation without invalidating any other provision of the Contract.

29. **GOVERNING LAW** – The Contract and all the performance thereunder shall be governed by and construed in accordance with the laws of India. For adjudication of disputes the Seller and Purchaser consent to the exclusive jurisdiction of courts at Mumbai, Maharashtra.
30. **CONFIDENTIALITY** – The Contract, including all Purchase Orders and the Terms and Conditions therein are confidential. Seller shall not disclose the Purchase Order or any part of the Contract to any third party except as may be required by a court, government agency or proper discovery request, such obligation to remain in effect for ten (10) years from Purchaser's issuance of the Purchase Order. If Seller is required to disclose any part of the Contract, Seller will use its best efforts to ensure that such disclosure is made on a confidential basis and will promptly notify Purchaser of such disclosure. Seller further agrees that no information relative to the Contract will be released for publication, advertising or any other purpose without Purchaser's prior written consent. Seller agrees that Purchaser's Confidential Information that may from time to time be made available to Seller is to be treated as confidential. The term "Confidential Information" as used herein includes all information and know-how provided to Seller by or on behalf of Purchaser except (a) information that Seller can demonstrate by competent proof to have been in its possession prior to disclosure of such information to Seller by Purchaser; (b) information that has been furnished to Seller by a third party as a matter of right without restriction on disclosure and which was not received directly or indirectly from Purchaser or (c) any other information once it becomes part of the public domain by publication or otherwise through no act or omission of Seller. Seller may disclose Confidential Information only to those of Seller's employees, subcontractors and suppliers who need it in connection with work on Purchaser's behalf. Disclosures of Confidential Information initially made orally by Purchaser will be confirmed in writing upon Seller's request in order to enable Seller to identify Confidential Information, but all such Confidential Information will be considered confidential even if no such request is made. Seller agrees to maintain the confidentiality of Confidential Information until relieved of such obligation by written notice from Purchaser. Seller will make no use of such Confidential Information nor disclose the same to any third party except as specifically provided herein.
31. **AMENDMENTS** – These terms and conditions may not be amended, modified or terminated orally. No provision of these terms and conditions may be waived orally. No amendment, modification or waiver of any of the provisions of these terms and conditions shall be binding unless in writing and signed by or on behalf of the Purchaser and the Seller.
32. **SPECIFIC PERFORMANCE** – Both Purchaser and Seller hereby declare that it is impossible to measure in money the damages that would be suffered by Purchaser due to the failure by the Seller to perform any of the obligations hereunder. Therefore, if the Purchaser institutes any action or proceeding to seek specific performance or enforcement of the provisions hereof, the Seller hereby waives any claim or defense therein that the Purchaser has an adequate alternate remedy at law.
33. **NO MINIMUM OBLIGATION** – Nothing in this Contract will create any obligation for a Seller to sell or for the Purchaser to purchase any minimum quantity of Items. Any obligation for Seller to sell and Items and Buyer to purchase shall only arise on acceptance of a Purchase Order by Seller in accordance with Section 2 above.
34. **FORCE MAJEURE DELAYS** – Buyer's obligations hereunder shall be excused and Buyer shall have no liability to Seller for the failure to perform under these Terms and Conditions due to any of the following and during the period when any of the following conditions exists: (a) strikes, work stoppages, or other labor troubles, difficulties, disruptions or disturbances of any kind; (b) fires, floods, earthquakes, inclement weather, explosions, or other natural or man-made disasters or acts of God; (c) riots, war, sabotage, foreign or domestic terrorism (including cyber-terrorism or cyber-attacks), act of a public enemy, national emergency, epidemic, pandemic, disease outbreak, quarantine, or other disturbances of the peace; (d) breakdowns, shutdown, destruction, or failure of any kind of Buyer's equipment or facilities necessary for performance hereunder arising from any cause whatsoever, or accidents at Buyer's facilities; (e) transportation embargoes or delays,

reductions, shortages, curtailment, disruption or cessation of equipment, facilities, power, labor or other factors of production or performance; (f) governmental actions, legislation, regulations, rules or orders, or Buyer's voluntary or involuntary participation in any plan of general public interest, any of which adversely affect performance hereunder; (g) any other cause beyond the reasonable control of Buyer, whether or not similar to the causes or occurrences enumerated above; or (h) the escalation or worsening of any of the foregoing. In the event of any such delay or failure in performance, Buyer shall have such additional time within which to perform its obligations hereunder as may reasonably be necessary under the circumstances.

35. **LIMITATION ON BUYER'S LIABILITY**– TO THE GREATEST EXTENT PERMITTED BY LAW, UNDER NO CIRCUMSTANCES WHATSOEVER SHALL BUYER BE RESPONSIBLE OR LIABLE TO SELLER OR TO ANY THIRD PARTY FOR INDIRECT, SPECIAL, CONSEQUENTIAL, INCIDENTAL OR **punitive** DAMAGES (INCLUDING, WITHOUT LIMITATION, DAMAGES FOR LOSS OF REVENUE, LOSS OF PROFITS OR LOSS OF GOODWILL) REGARDLESS OF (A) WHETHER EITHER PARTY HAS BEEN INFORMED OF THE POSSIBILITY OF SUCH DAMAGES AND (B) THE LEGAL THEORY UPON WHICH SUCH CLAIM IS BASED, INCLUDING, BUT NOT LIMITED TO, THEORIES BASED ON CONTRACT, NEGLIGENCE, TORT OR RELIANCE. UNDER NO CIRCUMSTANCES SHALL BUYER'S LIABILITY EXCEED THE PURCHASE PRICE FOR THAT PORTION OF THE GOODS OR SERVICES WITH RESPECT TO WHICH THE CLAIM RELATES. ANY CLAIM FOR DAMAGES BY SELLER AGAINST BUYER ARISING IN ANY MANNER OR RELATED IN ANY WAY TO BUYER'S PURCHASE OF GOODS AND SERVICES HEREUNDER MUST BE COMMENCED WITHIN ONE YEAR AFTER THE CLAIM HAS ACCRUED.
36. **SUB-CONTRACTING** –WestRock requires Seller and its sub-contractor(s), if appointed, to always comply with WestRock Principles of Conduct (Annexure 1) and the anticorruption requirements listed at Clause 13 and Clause 15. Seller shall notify in writing in advance to WestRock the names and details of any/all sub-contractors engaged in relation to supplying goods or services. Seller shall secure from such subcontractors and provide WestRock copies of signed affirmations to WestRock Principles of Conduct and anticorruption requirements of Clauses 13 and 15 listed above. Any failure to comply with this clause, will constitute a material breach of these Terms and Conditions and the Seller shall keep the Company indemnified of any/all costs and consequences arising from such breach.
37. **GOVERNMENT OFFICIAL INTERACTION** – Seller and its subcontractors shall not represent itself to any government authority as having authority to represent or bind WestRock.



Annexure -1 WestRock Principles of Conduct

WestRock is committed to conducting business in an ethical, legal and socially responsible manner. WestRock expects its Suppliers to share this same commitment and, as a condition of doing business, requires its Suppliers to follow these Principles of Conduct (“Principles”). Suppliers must take reasonable measures to ensure that any suppliers from which they source act in accordance with these Principles.

Compliance with Laws is Required: WestRock Suppliers must operate their businesses in full compliance with all applicable laws, codes, rules and regulations of the countries, provinces, states, regions and municipalities in which they operate.

Child Labor is not Permitted: WestRock will not tolerate the exploitation or use of children as workers by Suppliers. WestRock shall not contract with any Supplier that employs individuals younger than 15 years of age or the legal minimum age, if higher.

Forced, Prison or Involuntary Labor is not Permitted: WestRock will not tolerate the use by Suppliers of forced labor in any form, including slave, prison, indentured or bonded labor.

Discrimination is not Permitted: WestRock will not tolerate discrimination by Suppliers of their workers on the basis of race, color, religion, gender, social and ethnic origin, age, marital status, pregnancy, creed or political belief, disability, sexual orientation or any other basis prohibited by law.

Harassment is not Permitted: WestRock expects its Suppliers to provide a work environment that is free from any form of harassment, including verbal, physical, or sexual harassment. Threats or acts of retaliation or physical punishment against workers will not be tolerated. At all times, workers shall be treated with respect and dignity.

No Undocumented Workers: Suppliers shall only utilize workers who have a legal right to work.

Compensation (Wages and Benefits): WestRock requires that Suppliers compensate employees in compliance with all laws and regulations relating to minimum wages, overtime, piece work, employee benefits, maximum hours worked per day or maximum days worked per week.

Freedom of Association: Suppliers shall recognize and respect the right of workers to associate freely or organize as permitted by applicable laws and regulations and to be free to raise concerns related to employment issues.

Product Quality and Product Safety: All products that Supplier manufactures on behalf of or sells to WestRock shall be designed and produced to be safe for their intended uses, and for other reasonably foreseeable uses. WestRock is committed to providing products that meet applicable regulatory specifications and quality standards.

Sustainability of Resources: Suppliers must only use materials derived from operations that are in compliance with the environmental and social laws and regulations of the country of origin.

Environment: Suppliers shall meet or exceed all environmental standards required by applicable laws, codes and regulations.

Conflict Minerals: Suppliers shall disclose if they are providing to WestRock any “3TG” metals (tin, tantalum, tungsten or gold) that were sourced from the Democratic Republic of the Congo, Angola, Burundi, Central African Republic, Congo Republic, Rwanda, South Sudan, Tanzania, Uganda, or Zambia.

Workplace Safety and Health: Suppliers shall keep the work environment free from recognized hazards and assure compliance with all applicable laws regarding working conditions, including worker health and safety, sanitation, fire safety, risk protection and electrical, mechanical and structural safety.

Security: WestRock strongly encourages its Suppliers to implement security controls to secure their international supply chain to comply with antiterrorism laws in the countries and regions of the world in which they operate and transact business. WestRock has specifically partnered with U.S. Customs and Border Protection (CBP) to secure WestRock international supply chain and so requires all Suppliers of U.S.-bound products to demonstrate that they are meeting Customs-Trade Partnership Against Terrorism (C-TPAT) security criteria, as published by CBP.

Business Practices: Suppliers shall not engage in bribery, kickbacks, collusive bidding, price fixing or other unfair trade practices.

Demonstration of Compliance: Supplier must be able to demonstrate compliance with these Principles at the request and to the satisfaction of WestRock. These minimum requirements are part of all agreements between WestRock and applicable Suppliers. We expect our Suppliers to develop and implement appropriate internal business processes to ensure compliance with these Principles. WestRock routinely utilizes independent third parties to assess Suppliers' compliance with these Principles. These assessments generally include confidential interviews with on-site workers. If a Supplier fails to uphold any aspect of the Principles, the Supplier is expected to implement corrective actions. WestRock reserves the right to terminate an agreement with any Supplier that cannot demonstrate that it is upholding the Principles.

Notice of Violations: Any worker with any knowledge of violation of these Principles should contact WestRock at: <https://www.westrock.com/supplier-resources/supplier-compliance-violation-form>