

EXHIBIT A
Terms and Conditions of Sale

1. **Entire Agreement.** These terms and conditions, the Pulp Supply Agreement regarding the sale of Pulp to which these terms and conditions are attached, and any and all documents incorporated by reference therein (all of the foregoing, collectively, the "Agreement"), bind Seller and Buyer regarding such sale and purchase, and supersede all prior agreements, proposal and discussions among the parties with respect to the purchase and sale of such Pulp.
2. **Rejection of Other Terms and Conditions.** Any additional, inconsistent or different terms or conditions contained in Buyer's purchase order or other documents submitted to Seller by or on behalf of Buyer at any time, whether before or after the date hereof, shall be deemed a material alteration and not a rejection of these terms and conditions, and are hereby expressly rejected by Seller. These terms and conditions shall be deemed accepted by Buyer without any such additional, inconsistent or different terms and conditions, except to the extent expressly accepted by Seller in a writing signed by Seller.
3. **Quantity, Weight and Moisture.** Unless otherwise stated in a signed writing between Seller and Buyer, the symbol "ADMT" (whether or not capitalized) shall mean "air dry weight metric tons," and the word "ton" or "tons" shall mean one thousand (1,000) kilograms air dry weight. The term "air dry" shall mean ninety percent (90%) bone dry fiber and ten percent (10%) moisture. The actual moisture content of the Pulp may be less than or exceed ten percent (10%), in which case the invoice price will be increased or decreased, respectively. The air dry content shall be communicated by Seller to Buyer by a Certificate of Analysis, by invoice or other writing effective to communicate said content ("COA"). If Buyer disputes the air-dry content of the COA, Buyer shall have the Pulp tested in accordance with the standards of the Technical Association of the Pulp and Paper Industry (the "Association"); provided, however, that any such comparison shall be based on an assessment of the average moisture content of the entire pulp roll in question. Buyer shall provide Seller with Buyer's complete set of test results and analysis, which shall include gross weight, air dry percent, air dry weight and amount tested. No adjustment shall be due Buyer if Buyer's test results differ from the COA by one percent (1%) or less. If Buyer's test results differ from the COA by more than one percent (1%), then the Pulp that is the subject of Buyer's claim shall be retested by Seller in accordance with the standards of the Association. Retesting shall be conducted within fifteen (15) days of receiving Buyer's results. Buyer shall ensure that no less than one-half (0.5) of the Pulp shipment in dispute is available for retest. If the difference in net weight between the COA and retest does not exceed one percent (1%), there shall be no adjustment to the invoice price. If the difference in net weight between the COA and retest exceeds one percent (1%), the invoice price shall be adjusted and restated in accordance with the difference, and the parties shall settle the difference by payment (by Buyer to Seller) or by credit or refund (by Seller to Buyer), as applicable. Retest results shall be binding upon both Buyer and Seller, and all expenses incident to the retest shall be paid by the liable party. Buyer shall make timely and full payment for all invoices when due without deduction or offset for unresolved claims. This Section 3 provides the parties' sole and exclusive remedy for resolving all claims in any way relating to Pulp moisture/air-dry content.
4. **Prices.** The invoice price for Pulp shall be as specified in the Pulp Supply Agreement. Unless otherwise expressly specified in the Pulp Supply Agreement, all prices are exclusive of taxes, customs, duties, transportation and insurance. Unless otherwise expressly specified in writing by Seller, any and all current or future tax or governmental charge applicable to the sale, delivery, shipment or storage of the Pulp that Seller is required to pay or collect shall be for Buyer's account and shall be added to the price, and shall not be subject to any reduction.
5. **Shipment.** All shipping dates are approximate and not guaranteed, and are based upon Seller's prompt receipt of all necessary information from Buyer to properly process the order. Seller reserves the right to make partial shipments.
6. **Excuse of Performance.** "Force Majeure" means an event which prevents a party from performing its obligations under this Agreement (except inability to pay any amount due and payable hereunder), that is not within its reasonable control, that does not result from its negligence, and which it is unable to overcome, including for example acts of God, war, terrorism, riot, fire, labor trouble (including labor strikes and controversies), unavailability or scarcity of materials or components from normal or reasonable alternate sources of supply (for example, wood scarcity due to hurricanes), failures of carriers to transport or to furnish facilities for transportation, breakage or accident to machinery (whether foreseeable or unforeseen regardless of the cause), explosion, accident, voluntary or involuntary compliance with governmental requests, laws, regulations, orders or actions, or unforeseen circumstances or causes beyond such party's reasonable control (any such cause "Force Majeure"). Neither party shall have any liability for delays in performance of, or for failure to perform any obligation hereunder, for the time and extent such delay or failure is due to a Force Majeure event. If such event affects Seller, Seller may, without liability, allocate and distribute Pulp among such customers in such proportions as Seller, in its sole discretion, determines. In no case shall Seller be obligated to procure Pulp from any source other than its affiliates then supplying Pulp of the applicable type to Seller.
7. **Limited Warranty.** Subject to the limitations contained in Section 8 hereof and except as otherwise expressly provided herein, Seller warrants that at the time of delivery, the Pulp sold to Buyer will conform to the specifications required by the Pulp Supply Agreement. Seller reserves the right to source the Pulp from any source, whether or not owned by Seller or any of its affiliates, provided that it meets the required specifications. If Buyer notifies Seller in writing within thirty (30) days from the date of arrival of the Pulp at the delivery point applicable hereunder of any nonconformance of the Pulp with such specifications, Seller shall, at its option, either replace (solely upon the delivery terms otherwise applicable hereunder) that portion of the Pulp found by Seller to be nonconforming, or refund to Buyer the purchase price or portion thereof actually received by Seller for the nonconforming portion of the Pulp. With the exception of the remedies specified in Section 3 relating to Pulp moisture/air-dry content, REPLACEMENT OR REFUND BY SELLER IS BUYER'S SOLE REMEDY FOR BREACH OF WARRANTY BY SELLER, AND BUYER ACKNOWLEDGES AND AGREES THAT NO CLAIMS MADE AFTER THE THIRTY (30) DAY TIME PERIOD REFERENCED IN THIS SECTION 7 WILL BE VALID OR RECOGNIZED. ACCEPTABLE DELIVERY WILL BE DEEMED TO HAVE BEEN MADE IF NO VALID CLAIM HAS BEEN MADE WITHIN SAID TIME PERIOD. THE LIMITED WARRANTY EXPRESSLY STATED IN THIS SECTION 7 IS THE ONLY WARRANTY MADE BY SELLER AND CAN BE AMENDED ONLY IN A WRITING SIGNED BY SELLER, AND SELLER DOES NOT MAKE, AND HEREBY EXPRESSLY DISCLAIMS, ANY AND ALL OTHER REPRESENTATIONS AND WARRANTIES OF ANY KIND WHATSOEVER, EXPRESS OR IMPLIED, INCLUDING BUT NOT LIMITED TO WARRANTIES OF OR AS TO MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE.
8. **Limitation of Remedy and Liability.** THE SOLE AND EXCLUSIVE REMEDY FOR BREACH OF WARRANTY HEREUNDER (AND FOR ANY OTHER CLAIM OF ANY NATURE ARISING FROM THE FAILURE OF THE PULP TO CONFORM TO THE SPECIFICATIONS REQUIRED BY THIS AGREEMENT) SHALL BE LIMITED TO REPLACEMENT OR REFUND OF PURCHASE PRICE (AT SELLER'S OPTION) UNDER THE LIMITED WARRANTY CLAUSE IN SECTION 7. IN NO EVENT, REGARDLESS OF THE FORM OF THE CLAIM OR CAUSE OF ACTION (WHETHER BASED IN CONTRACT, INFRINGEMENT, NEGLIGENCE, STRICT LIABILITY, OTHER TORT OR OTHERWISE), SHALL SELLER'S LIABILITY TO BUYER AND/OR ITS CUSTOMERS EXCEED THE PURCHASE PRICE FOR THE SPECIFIC PULP GIVING RISE TO THE CLAIM OR CAUSE OF ACTION. SELLER SHALL NOT BE LIABLE FOR DAMAGES CAUSED BY DELAY IN PERFORMANCE. BUYER AGREES THAT IN NO EVENT SHALL SELLER'S LIABILITY TO BUYER AND/OR ITS CUSTOMERS EXTEND TO INCLUDE INCIDENTAL, CONSEQUENTIAL OR PUNITIVE DAMAGES, ALL OF WHICH ARE HERBY DISCLAIMED. THE TERM "CONSEQUENTIAL DAMAGES" SHALL INCLUDE, BUT SHALL NOT BE LIMITED TO, LOSS OF ANTICIPATED PROFITS, LOSS OF USE, LOSS OF REVENUE, AND COST OF CAPITAL.

9. **Further Handling and Use.** Seller shall not be liable for, and Buyer shall indemnify, defend and hold harmless Seller, its affiliates and their respective officers, directors, employees, representatives and agents from and against, any and all claims, losses, liabilities, costs and expenses (including attorneys' fees) arising out of or resulting from the handling, use, manufacture, processing, alteration, distribution, sale or marketing of the Pulp, or any other action or inaction with regard to the Pulp, in each case after the delivery thereof to Buyer, including without limitation, product liability claims, intellectual property claims, and any other liability for injuries, death, losses or damages; provided however, that Buyer shall not be liable to Seller for damages directly caused by the sole negligence of Seller. Seller and its affiliates shall not be liable to Buyer in connection with technical advice, services and recommendations provided by Seller or its affiliates.
10. **Late Payments; Credit Requirements.** If any amount owed to Seller hereunder is not paid when due, such amount shall bear interest at the rate equal to the lesser of one and one half percent (1.5%) per month or the highest rate permitted by applicable law, from the date on which it is due until it is paid in full. Buyer shall be liable for all expenses attendant to collection of past due amounts, including attorneys' fees. Seller and its affiliates shall have the right to set-off any amounts owing from Buyer or any of its affiliates against any amounts payable to Buyer, whether under this Agreement or otherwise.
- Seller reserves the right, at any time and from time to time, to require payment against an irrevocable letter of credit or to require establishment of a standby letter of credit, in which case Buyer, at or prior to the time of order placement, shall establish in Seller's favor an irrevocable letter of credit confirmed by one or more banks acceptable to Seller and in a form and on terms satisfactory to Seller. All bank charges, interest and other costs associated with the establishment and maintenance of the letter of credit shall be for the account of Buyer, except to the extent expressly agreed by Seller. If a letter of credit has been required by Seller, Seller shall not be obligated to produce, ship, or deliver any orders, and may suspend and/or terminate shipments in process, if a letter of credit acceptable to Seller is not then in full force and effect.
- In the event that Seller determines, at any time in its sole and absolute discretion, that the credit of Buyer or of any person or entity providing credit support for Buyer's obligations under this or any other agreement with Seller or with any of Seller's affiliates is or becomes impaired, or there is any reason to doubt the enforceability or sufficiency of any agreement, instrument or document supporting Buyer's obligations under this or any other agreement with Seller or with any of Seller's affiliates (regardless of whether previously accepted by Seller or such affiliate), Seller shall have the right, among any other rights provided by applicable law, to declare immediately due and payable any and all amounts owed by Buyer to Seller or any of its affiliates, whether under this Agreement or otherwise, and to suspend and/or terminate further production, shipment, and delivery to Buyer of any order, whether under this Agreement or otherwise, until credit arrangements satisfactory to Seller in its sole judgment have been established.
11. **Defaults.** Any failure to make any payment when due not cured within three (3) days of written notice of failure or other default by Buyer under this Agreement not cured within ten (10) days of written notice shall constitute a default by Buyer under this Agreement and a default under all other agreements that Buyer and/or Buyer's affiliates may have with Seller and/or any of Seller's affiliates. Any failure by any of Buyer's affiliates to make any payment when due not cured within three (3) days of written notice of failure or other default by any of Buyer's affiliates under any agreement with Seller or Seller's affiliates shall constitute a default by Buyer under this Agreement. In the event of Buyer's default, Seller and Seller's affiliates shall have the right to suspend and/or terminate further production, shipment and delivery to Buyer and Buyer's affiliates, under this Agreement or otherwise, in addition to any other rights and remedies available under applicable law.
12. **Compliance with Laws.** "Laws" shall mean all applicable laws, treaties, conventions, directives, statutes, ordinances, rules, regulations, orders, writs, judgments, injunctions or decrees of any governmental authority having jurisdiction pertaining to these terms.
- (A) All Pulp and other goods sold by Seller are subject to the export control laws of the United States of America. With respect to Pulp purchased by Buyer from Seller, Buyer shall comply with the export laws of the United States, including those of the United States Treasury Department's Office of Foreign Assets Control, also called OFAC. In particular, Buyer shall not directly or indirectly sell, transfer, trade, export, re-export or tranship Pulp to or through (i) Iran, Syria, Sudan, N. Korea, Cuba or the Crimea region of Ukraine, or any person or entity representing them in order to circumvent this prohibition; (ii) any person or entity designated as a Specially Designated National ("SDN") under US laws and/or regulations, or to any agent or other representative of such SDN; (iii) or to any person or entity otherwise in violation of applicable United States or European Union export laws. Within two (2) days after Seller's request, Buyer will provide Seller with appropriate documentation to verify the final destination of any Pulp delivered hereunder.
- (B) Buyer will be responsible for compliance with all Laws applicable to Pulp once the Pulp has been delivered by Seller in accordance with this Agreement, including, without limitation, those related to operations, safety, maintenance, equipment, size and capacity, and pollution prevention.
- (C) If any license or consent of any government or other authority is required for the acquisition, carriage or use of Pulp by Buyer, Buyer will obtain the same at its expense, and if necessary, provide evidence of the same to Seller on request. Failure to do so will entitle Seller to withhold or delay shipment, but failure to do so will not entitle Buyer to withhold or delay payment of the price therefor.
13. **Governing Law; Consent to Jurisdiction and Venue.** This Agreement is formed and shall be construed, performed and enforced under the laws of Switzerland (notwithstanding conflicts of laws principles). The 1980 United Nations Convention on Contracts for the International Sale of Goods does not apply to this Agreement. Any controversy arising under this Agreement shall be determined by a court of competent jurisdiction in the city of Zurich, Switzerland. BUYER HEREBY CONSENTS TO JURISDICTION, PERSONAL AND OTHERWISE, OF SUCH COURTS, AND HEREBY WAIVES ANY OBJECTIONS OF ANY NATURE TO VENUE IN SUCH COURTS.
14. **Confidentiality.** Buyer shall treat as confidential all information supplied by Seller, and not in the public domain, in connection with the Agreement, including, but not limited to: price, commercial terms, Force Majeure allocations, specifications, and other technical, business or sales data, or statements of work (collectively referred to as the "Confidential Information"). Buyer shall (i) limit use of aforementioned Confidential Information only to the performance of the Agreement, and (ii) limit the disclosure of the Confidential Information to those of its employees necessary for the performance of the Agreement, unless prior written consent has been granted by Seller to permit other use or disclosure. Buyer shall, upon request or upon expiration, termination or cancellation of the Agreement, promptly return all documents previously supplied, destroy any and all copies that were reproduced, and send written confirmation to Seller certifying such destruction. In addition to all rights and remedies, Seller may terminate the Agreement for breach of the confidentiality obligations provided herein.
15. **Trademark** - Except as may be contained in a separate trademark license, the sale of Pulp (even if accompanied by documents using a trademark or trade name) does not convey a license, express or implied, to use any trademark or trade name and Buyer shall not use a trademark or trade name of Seller or its affiliates in connection with the Pulp.
16. **Independent Contractor** - Seller and Buyer are independent contractors only and are not partners, master/servant, principal/agent or involved herein as parties to any other similar legal relationship with respect to the transactions contemplated hereunder or otherwise, and no fiduciary, trust or advisor relationship, nor any other relationship, imposing vicarious liability shall exist between the parties.
17. **Miscellaneous.** This Agreement shall be binding on and inure to the benefit of Buyer, Seller and the respective successors and permitted assigns of each; provided, however, that Buyer shall not assign its rights or obligations under this Agreement, by operation of law, through a change of control,

or otherwise, without Seller's prior written consent, and any purported assignment without Seller's prior written consent will be null and void. The provisions of this Agreement cannot be amended, modified or varied except by a written instrument signed by Seller and Buyer. No waiver of any provisions of this Agreement by a party will be valid unless the same is in writing and signed by the party against which the waiver is sought to be enforced. A waiver or consent given by a party on any one occasion is effective only in that instance and will not be construed as a bar to or waiver of any right on any other occasion. Any term or provision of this Agreement that is invalid or unenforceable in any situation in any jurisdiction shall not affect the validity or enforceability of the remaining terms and provisions of this Agreement or the validity or enforceability of the offending term or provision in any other situation or in any other jurisdiction. As used in these terms and conditions, "affiliate" means, with respect to any person, any other person that, directly or indirectly through one or more intermediaries, controls, or is controlled by, or is under common control with, such person, and the term "control" (including the terms "controlled by" and "under common control with") means the possession, directly or indirectly, of the power to direct or cause the direction of the management policies of such person, whether through ownership of voting securities, by contract or otherwise. As used in these terms and conditions, "person" means any individual, corporation, partnership, limited liability company, firm, joint venture, association, joint-stock company, trust, unincorporated organization, governmental body or other entity.