

L'éco-organisme de la Filière Textile

English translation

of the

"STANDARD" MEMBERSHIP AGREEMENT

BETWEEN:

Eco TLC-Refashion,

A French simplified limited company [Société par Actions Simplifiée] with share capital of €40,000 which has its registered office at 4, cité Paradis 75010 Paris, and is registered with the Paris Trade and Companies Registry under number 509 292 801,

represented by Mme Maud HARDY, Managing Director, who in this capacity is duly authorised for the purposes hereof,

hereinafter referred to as "Eco TLC-Refashion"

of the first part,

AND:

.... [company name], a [legal form], with share capital of [......], which has its registered office at [address], and is registered with the Trade and Companies Registry under number [......],

whose SIRET number is [SIRET no.],

represented by [title, first name, last name], who is duly authorised to enter into this agreement, in his/her capacity as [......], acting both/either in a personal capacity and/or, if applicable, as the representative of the natural persons or legal entities bound by the obligation to pay the contribution referred to in Article L. 541-10-3 of the French Environmental Code, a list of which appears in Appendix 1 hereof,

here in after referred to as "the Member"

of the other part,

NB: The acceptance of this contract by the parties is materialized by checking the box in the member extranet IT tool that states:

"By checking this box, I acknowledge that I have read and understood the terms and conditions of this membership contract and accept them in full".

This measure shall be considered by the parties to have the same value of reciprocal undertaking as a signature in a written, hard copy contract.



RECITALS:

Under the terms of Article L. 541-10-3 of the Environmental Code, amended 17 August 2015, all natural persons or legal entities engaged in the professional marketing of new domestic textile products (clothing, shoes or household linens) on the national market are required to either contribute to or provide for the recycling and processing of waste derived from these products.

And, with effect from 1 January 2020, all natural persons or legal entities who, in a professional capacity, are engaged in offering finished textile products on the national market, with the exception of products that are items of furnishing or intended to protect or decorate items of furnishing, are also subject to the requirement specified in the first paragraph.

All obligations are listed in the French Environment Code under article L 541-10-1 paragraph 11 from published LAW n°2021-1104 of 22 August 2021.

Such persons may discharge this obligation, either by putting in place their own individual waste recycling and processing system, approved by a joint order from the French Ministries for Ecology and Industries, or by joining and making a financial contribution to an approved body.

This body, for its part, shall enter into agreements with waste sorting operators and provide them with financial support for their waste recycling and processing operations. It shall also enter into agreements with local and regional authorities or their bodies responsible for waste disposal, and make a financial contribution towards participation in their publicity campaigns actions aimed at citizens, relating to selective collection of textile waste.

It was in this context that Eco TLC-Refashion was first created on 5 December 2008 and has since been lawfully accredited by the authorities in 2009, in 2014, and then in 2019.

Under the decree of 20 December 2019, the Ministry for Ecological Transition and the Ministry of Economy have renewed the accreditation for a period of three (3) years as from 1 January 2020.

The Member, for its part, wishes to join and to make a financial contribution to an approved body and has chosen Eco TLC-Refashion with a view to meeting its waste recycling and processing obligations as promptly as possible.

It is in this context that the Parties entered into discussions in order to conclude this agreement via the extranet of the https://refashion.fr/pro/fr/metteur-en-marche website , the methods of access to which and terms of use are set out below.



Article 1. DEFINITIONS

In this agreement, words or expressions commencing with a capital letter shall have the following meaning:

"Member" means the legal entity or natural person referred to in Article L. 541-10-3 of the Environmental Code, who has chosen to make a financial contribution to Eco TLC - Refashion:

- in its capacity as Marketer of the Products on the domestic market and/or
- in its capacity as Representative.

"Contribution" means the financial contribution paid, in year N, to Eco TLC-Refashion by the Member, under the terms set out in Article 5 of the agreement.

"Declaration" means the declaration(s) made by the Member in respect of the quantities of Products marketed, in year N-1, by itself and/or, if applicable, by its Principals.

"Textile Industry" means all stakeholders affected by all phases in the life cycle of Clothing, Household Linen and Shoes (CHLS) for domestic use, in particular the design, manufacture, distribution, use, and subsequently the recovery, recycling and disposal of products and materials that have reached the end of their useful life.

"Principal" means the Marketer who instructs the Member to represent them and to submit the Declaration in their name and on their behalf and to pay the Contribution to Eco TLC-Refashion.

"Marketer" means the party who issues the first invoice on which VAT is charged in France (mainland France and French overseas departments). Depending on the individual case, this may be:

- a producer or manufacturer selling goods manufactured either in France or abroad under its own brand-name,
- a wholesaler or importer,
- a distributor for own-brand products and for products imported directly.

"Products" means new textile products (clothing, shoes or household linens) intended for households and sold on the domestic market (mainland France and

[&]quot;Parties" means Eco TLC-Refashion and the Member collectively.



French overseas departments). The indicative and non-exhaustive list of the relevant Products is given in Appendix 2 hereof.

"Contributing Products" means Products marketed by the "Marketers" referred to in Article L. 541-10-3 of the Environmental Code.

"Website" means all the services offered and available information on the Internet at the web address https://refashion.fr/

Article 2. PURPOSE OF THE AGREEMENT

The purpose of this agreement is to enable the Member, subject to making an accurate Declaration of the quantities of Products marketed and paying the full Contribution to Eco TLC-Refashion, to discharge its legal obligations under Article L. 541-10-3 of the Environmental Code.

The purpose of this agreement is also to establish the rules governing the Member's use of the extranet section of the Website and to define the obligations incumbent on the Parties.

Article 3. OBLIGATIONS OF THE PARTIES

3.1 Obligations of the Member

- **3.1.1** At the time of its online registration and in respect of each Declaration, the Member undertakes to provide full and accurate information, and to keep this up to date without undue delay (in particular with regard to the list of its Principals).
- **3.1.2** The login details provided to the Member to enable it to identify itself and to log on to the extranet are personal and confidential. The Member is therefore entirely responsible for the use made of its login details. All connections made to the extranet or any transmission of data using the Member's login details will be logged.
- **3.1.3** The Member shall submit the Declaration of the quantities of Products marketed by it during year N-1 no later than 15 March of year N, in accordance with the procedure established on the extranet https://extranet.refashion.fr/. This date may be changed and if so, will be communicated on the website and the extranet.

As a specific exception to paragraph 1 of Article 3.1.3, the Member shall reconcile, as promptly as possible, the Declarations concerning the quantities of Contributing Products marketed by it during year N-3 and year N-2, which it has not yet completed.

3.1.4 The Member shall pay the Contribution and the administrative costs under the conditions referred to in Articles 5 and 8 hereof respectively.



3.1.5 As from 01/01/2022 each marketer shall have a Unique Identification number with the ADEME, following registration by Eco TLC-Refashion in the SYDEREP tool.

The Unique Identification number (UID) will certify to a third party, including the ADEME, that the marketer is registered with an eco-organisation and is up to date with its ecofees, as required by article L. 541-10-13 of the French Environment Code.

The Unique Identification number (UID) must be cited in the General Terms and Conditions of Sale or, if the producer does not have this number, in all other contractual documents sent to his client. If applicable, this identification number (UID) shall be visible on the producer's website.

Each year, a new identification number is sent to the eco-organisation's member marketer if up to date in payment of its fees.

The unique identification of marketers who do not fulfil the above obligations will be cancelled and if the number is not cited amongst the mandatory information, the French Ministry for the Environment can order an administrative fine of €30.000 at the most to be paid (article L. 541-9-5 of the Environment Code).

3.2 Obligations of Eco TLC-Refashion

- **3.2.1** In consideration of payment of the Contribution, Eco TLC-Refashion shall fulfil the obligations resulting from its authorisation.
- **3.2.2** Eco TLC-Refashion shall maintain the confidentiality of, and therefore not disclose to any third party, any documents, information or data communicated to it by the Member under this agreement.

No information shall be disclosed without mutual written consent of both Parties, unless the said disclosure is required under the statistical reporting provisions appearing in the contract terms to be appended to Eco TLC's-Refashion new authorisation, or is required by law or by the rules, or for the purposes of legal proceedings.

- **3.2.3** Each year, Eco TLC-Refashion shall provide the Member with a certificate confirming that it has paid its Contribution.
- **3.2.4** Eco TLC-Refashion shall report on the Member's actions in terms of collection, sorting or recycling of clothing, household linens and shoes, in the formats and via the media selected by Eco TLC-Refashion.

Article 4. TERM AND EFFECTIVE DATE OF THE AGREEMENT

4.1 This agreement is entered into for a term commencing on 1 January of the year in which it is signed by the Member, and it expires on 31 December of that year.

Once this period expires, the agreement will be renewed by tacit consent for one or more periods, each lasting 12 (twelve) months, unless one or other of the Parties gives notice of its termination, by means of a registered letter (signed for), sent no later than 30 (thirty) days prior to the expiry of the current period.



If this agreement is not renewed, the Parties expressly agree that despite termination of the agreement, the Member shall declare and pay the Contribution corresponding to the Contributing Products marketed by it during the final year of performance of this agreement.

- **4.2** It is expressly agreed that non-renewal of this agreement, upon any expiry date whatsoever, shall not give rise to compensation of any kind payable by either Party.
- **4.3** As a specific exception to the provisions of Article 4.1 above, if this agreement is entered into during 2022 and if the Member has marketed Contributing Products during the course of the preceding years, since 1 January 2019, this agreement shall take effect retroactively with effect from 1 January 2019, thus covering Products marketed in 2019, 2020 and 2021, and shall expire on 31 December 2021.

It shall be renewed by tacit consent or shall terminate under the same conditions as those stipulated in Article 4.1.

Article 5. CONTRIBUTIONS

5.1 Terms and conditions

The Member will therefore declare the quantity of Contributing Products marketed by it in year N-1, in accordance with the procedure indicated under the extranet.

A "tariff code" (TPP, PP, MP or GP) will then be applied to each Contributing Product; a unit tariff will correspond to each tariff code, specified on the extranet.

The tariff codes allocated to sub-groups in the "help file for data entry" may be amended. In the event of amendments, the new tariff codes will apply from 1 January of the contribution year in question and retroactively for the previous two years.

In subsequent years, Eco TLC-Refashion will be entitled to vary the amount of the unit tariff and of the minimum Contribution based on actual turnover, under the notification requirements set out in Article 5.2.

The minimum amount of the fee for 2022 is set at 120€ excl. VAT for products introduced onto the market in 2021.

This amount can only be modified by Eco TLC-Refashion under the conditions stated in article 5.2.

5.2 Revision of Contribution tariffs

The fee scale is set by the Eco TLC-Refashion's Board of Directors, in compliance with the provisions in article R. 543-215 of the French Environment Code.



The unit tariff applicable to marketed Products is environmentally weighted on the basis of eco-design criteria, sustainability and integration of recycled fibres for the Products, with regard to the end of their useful life, in accordance with the provisions of Eco TLC's-Refashion contract terms.

In accordance with the approval specifications of 3 April 2014, it is noted that the tariff may also change "in line with changing financial requirements, as defined in Article R. 543-215 of the Environmental Code, based on economic, technical and environmental assessments".

The tariffs may therefore be revised for each contribution year. In the event of a revision, the new tariffs will apply from 1 January of the contribution year in question.

Tariffs will be published on the Website at least 2 (two) months before they come into force, after the Ministry of Ecology, Sustainable Development and Energy and the Ministry of Economic Regeneration have been informed.

5.3 Methods of payment for the Contribution

5.3.1 The Contribution is billed annually.

The Contribution is payable in a single instalment, by bank transfer, no later than 31 March of year N, regardless of the date on which the Member makes the relevant Declaration.

The Contribution shall be paid online, by bank card (Carte Bleue, Visa or MasterCard) on a secure page on the extranet, if it amounts to €5,000 or less, excl. tax.

As an exception, Contributions may be paid by cheque, after Eco TLC-Refashion has given prior written agreement.

The Parties expressly agree that Eco TLC-Refashion shall be entitled to vary the frequency of payment of the Contribution, provided that it gives the Member the same amount of notice as that provided for in the final paragraph of Article 5.2 above.

5.3.2 If the Contribution is not paid by the due date, Eco TLC-Refashion reserves the right to automatically suspend the membership of the Member, although this suspension shall not constitute, in particular, a breach rendering Eco TLC-Refashion liable, nor give rise to any discount or compensation payable in the Member's favour.

Any amount still outstanding on the due date of the invoice shall automatically result in the following penalties being applied without prior notice:

- firstly, under Articles L 441-5 and D 441-6 of the French Commercial Code, a fixed compensation charge of 40 euros to cover collection charges, without



prejudice to Eco TLC's- refashion right to seek additional compensation if the collection charges it incurs exceed the amount of the fixed compensation charge and,

- secondly, late-payment interest at three (3) times the current interest rate in force, pursuant to the provisions of Article L. 441-6 of the Commercial Code. Interest shall accrue with effect from the payment date shown on the invoice, until such time as payment is made in full. Interest will be payable in full for any month that has already started.

The provisions of this article shall not prejudice any cumulative application of the provisions in Article 7 below.

5.4 Late Declarations

In accordance with the approval specifications of 3 April 2014 and with the provisions of paragraph 2 of Article 3.1.3. above, in the event of late submission of Declarations, the Member will be liable to settle any outstanding Contributions relating to the last three financial years (the financial year during which the Declaration is made, for quantity marketed the previous year, plus the preceding two financial years).

A late-payment fee of 10% (ten per cent) will be added to the value excluding tax of the Contributions corresponding to these late Declarations, without prejudice to the application of Articles 5.3.2. and 7 if the Member has not paid the invoice in question by the due date.

Article 6. INSPECTIONS

- **6.1** In order to guarantee fairness among Members, Eco TLC-Refashion may, at any time during the performance of this agreement, and for a period of 1 (one) year after it is terminated, for whatever reason, conduct checks relating to the Declarations submitted by the Member, using the services of any expert. The Member shall make available to Eco TLC-Refashion all documentation useful for the purposes of the inspection, and in particular all of the statements, invoices, accounting documents and certificates referred to in Article 3.1.3.
- **6.2** Any checks that reveal a difference, regardless of the amount, that is to the disadvantage of Eco TLC-Refashion as regards the figures supplied by the Member at the time it made its Declarations, will require the Member to make all additional payments necessary upon Eco TLC's-Refashion first request.

Such payment shall be accompanied by the late-payment fees provided for in paragraph 2 of Article 5.3.2, which shall accrue from the date on which this payment should have been made, until such time as it is settled in full.

Article 7. CANCELLATION OF THE AGREEMENT



7.1 In the event of a breach or non-performance of any of the obligations set out in this agreement, the injured party shall be entitled to automatically terminate it, 30 (thirty) days after sending the defaulting party a formal notice to comply, via registered letter (signed for), which remains without effect, without prejudice to the injured party's right to seek reparation of the full value of its loss.

This agreement may also be terminated automatically by either Party if Eco TLC's-Refashion authorisation is withdrawn or not renewed, and in this case neither Party shall be liable to pay any compensation whatsoever.

7.2 In the case of early termination of this agreement, for whatever reason and regardless of who initiates it, the Parties expressly agree that its cessation shall not actually take effect until the date on which the Member pays the Contributions relating to Contributing Products marketed up to the date of termination of this agreement.

Article 8. ADMINISTRATIVE COSTS

8.1 The member undertakes to pay to Eco TLC-Refashion in the first year of membership, a fixed and one-off sum of €30 excl. VAT exclusively covering administrative and technical costs.

This sum is payable in a single payment and will be added to the Member's first invoice for fees.

This amount shall be deemed irrevocably forfeited to Eco TLC-Refashion, and in the event that this agreement is cancelled prior to its term or is not renewed on any of its expiry dates.

8.2 If the amount referred to in Article 8.1 is not paid on the agreed date, the provisions of Article 5.3.2 shall apply.

Article 9. TERMS OF USE FOR THE INTERNET

Eco TLC-Refashion shall make every effort to provide secure access, consultation and use of the Website in accordance with customary rules applicable to Internet use, in particular as regards protection against viruses.

The Website can be accessed 24 hours a day, 7 days a week, other than in cases of *force majeure* or where events occur that are beyond the control of Eco TLC-Refashion and subject to any failures affecting the Website and essential maintenance operations to ensure proper function.

Maintenance operations may be carried out without giving the Member prior notice.



The Member confirms that it accepts the characteristics and limitations of the Internet, and in particular it acknowledges that:

- its use of the Website is under its sole responsibility; the Website is provided
 "as is" and depending on its availability;
- it is solely responsible for any material downloaded or uploaded and for any damage caused to its computer and/or for any loss of data resulting from downloads/uploads or, more generally, from using the Website;
- it is responsible for taking all necessary measures to protect its own data and/or software against infection by any viruses that may be present on the Website;
- the Member is aware of the nature of the Internet, and in particular of its technical performance, and the response times involved in viewing, searching for or transferring information;
- any communication of its login details and, in more general terms, of any information deemed confidential shall be under its own responsibility;

it is responsible for taking all necessary measures to ensure that the technical features of its hardware allow it to use the Website and to download/upload data.

Article 10. Eco TLC'S-Refashion INTELLECTUAL PROPERTY

- **10.1** Eco TLC-Refashion is the sole owner of all intellectual property rights relating to both the structure and the content of the Website.
- **10.2** Entering into this agreement and use of the Website do not imply granting of any intellectual property rights for the benefit of the Member, with regard to the structure or the content of the Website.

Consequently, the Member shall not use the Website in any way likely to infringe the rights of Eco TLC-Refashion and shall ensure that such use does not constitute infringement of the Website or an act of unfair or parasitic competition.

<u>Article 11. PERSONAL NATURE OF THE AGREEMENT [Intuitu Personae]</u>

11.1 This agreement is strictly personal to the Member, who shall not be entitled to assign or transfer it any way or form whatsoever, without prior written consent from Eco TLC-Refashion.

However, in the event of a transfer of all of the Member's assets and liabilities, in particular by way of a merger or division, this agreement shall be automatically transferred to the acquiring company or to the beneficiary companies.



11.2 The Parties expressly agree, and the Member accepts, that any change whatsoever relating to the entity of Eco TLC-Refashion shall not affect the validity or performance of this agreement.

Article 12. EVIDENTIAL VALUE OF DATA IN ELECTRONIC FORMAT

It is expressly agreed that email exchanged between the Parties and data transmitted by the Member on the Website shall constitute proof of all transactions that have taken place between Eco TLC-Refashion and the Member.

Article 13. GENERAL PROVISIONS

- **13.1** The recitals and appendices to this agreement form an integral part thereof and cannot be disassociated from it.
- **13.2** If any of the provisions hereof are declared null and void, the Parties shall endeavour in good faith to replace them with valid equivalent provisions. The other provisions hereof shall remain in force under any circumstances.
- **13.3** Any amendment to any provision of this agreement shall be recorded in writing and signed by both Parties.
- **13.4** No act of tolerance by Eco TLC-Refashion, even a repeated one, shall constitute a waiver on the latter's part of any of the provisions defined above.

Article 14. GOVERNING LAW - JURISDICTION

- **14.1** All aspects of this contract shall be governed by French law. The contract has been drafted in the French language, which shall be regarded as the sole language under all circumstances.
- **14.2** Any disputes arising out of this contract shall be referred to the sole jurisdiction of the Courts within the competence of the Paris Court of Appeal, even in the event of proceedings involving the introduction of third parties, or of multiple defendants.

Article 15. USE OF PERSONAL DATA AND RESPECT FOR PRIVACY

Eco TLC-Refashion strictly observes the laws in force concerning the protection of privacy and individual freedom.

Nevertheless, the Member agrees that information and data concerning it are required for the purpose of managing its membership and for the performance of this agreement, and that Eco TLC-Refashion is therefore entitled to hold them.



In this regard, the personal data and information transmitted by the Member are destined solely for use by Eco TLC-Refashion, without prejudice to any application of Article 3.2.2, paragraph 2.

They shall not under any circumstances be sent to third parties for advertising and promotional purposes without prior written consent from the Member.

Under the provisions of French Law no. 78-17 of 6 January 1978, as amended by the Law no. 2004-801 of 7 August 2004, relating to information technology, records and privacy, the Member has the right to object, access, correct and delete their personal details.

The Member may exercise this right online at any time by going to the extranet section on the Website or by sending an email to comptabilite@refashion.fr or by writing to Eco TLC-Refashion 4 cité Paradis 75010 Paris

<u>List of Appendices (these appendices may not be disassociated and form an integral part of this agreement):</u>

Appendix no. 1: List of Companies covered by the Agreement.

Appendix no. 2: Indicative and non-exhaustive Product List



APPENDIX NO. 1

LIST OF COMPANIES COVERED BY THE AGREEMENT

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APPENDIX No. 2

A non-exhaustive list showing the products that fall under the scope of collection and treatment of waste from new clothing, household linen and footwear products intended for domestic use:

Category 1 "clothing":

- hosiery: socks, ankle socks, tights, stockings, leggings, etc.;
- underwear: pants, briefs, thongs, boxer shorts, vests, etc.;
- swimsuits;
- babywear: pramsuits, playsuits, baby grows, comforters, etc.;
- lingerie: brassieres, corsets, foundation garments, bra tops, thigh shapewear, bodies, babydoll nightgowns, négligés, onesies, petticoats, suspender belts, garters, camisoles, leotards, slips etc.;
- pyjamas; nightdresses, dressing gowns, peignoirs etc.;
- trousers, capri trousers, pedal-pushers, breeches, dungarees, jodhpurs, bermuda shorts, tracksuit trousers, jogging trousers etc.;
- skirts, culottes, dresses, etc.;
- shirts, blouse, T-shirts, sweatshirts, polo shirts, polo-neck jersey tops, wrapover tops, tank tops, sports jerseys, etc.;
- sweaters, waistcoats, cardigans, smocks, aprons, tunics, track tops, jogging trousers etc.;
- jackets, waistcoats, blazers, bomber jackets, etc.;
- coats: duffel coats, trench coats, gabardines, lumberjackets, pea coats, parkas, anoraks, down jackets, etc.;
- rainwear: raincoats, oilskins, rain capes, cloaks, overcoats, ponchos, car coats, etc.;
- suits (2 and 3-piece), dinner jackets, women's suits, etc.;
- sportswear: ski suits, jackets and trousers, kimonos, etc.;
- headwear: hats, berets, caps, beanies, etc.;
- gloves, fingerless gloves, mittens, etc.;
- accessories: ties, bow ties, belts, clutch bags, handkerchiefs, shawls, scarves, headscarves, comforters, mantillas, etc.

The articles are liable whatever their composition ("technical" fabrics, microfibres, polyester, etc.) with the exception of all-leather articles, whatever the proportion of fabric in blends (fabric + leather, fabric + plastic, etc.), whatever the intended use (daily life, work, sports. etc.) and whatever the target population (men, women or children).

Fancy dress and costumes are liable.

Articles made of synthetic fur are liable.



The following are excluded:

- articles made of natural fur;
- body protection that does not relate to actual clothing (neoprene suits for diving, windsurfing, fencing plastrons, etc.);
- dolls' clothes and cloth toys;
- articles for pets and saddlery items;
- medical and paramedical articles (kneeling pads, elbow pads, joint protectors, lumbar belts, support hosiery, etc.);
- leather goods (bags, satchels, messenger bags, briefcases, luggage, wallets, purses, leather belts, straps, travel cases, cases, sheaths, etc.).

Category 2 "shoes":

- indoor shoes: bootees, mules, slippers, carpet slippers, etc.;
- lightweight shoes;
- dress shoes;
- boots, ankle boots, bootees.

The articles are liable whatever their composition (leather, woven fabric, plastic, synthetic etc.) whatever the intended use (daily life, work, sports. etc.) and whatever the target population (men, women or children).

The following are excluded:

- orthopaedic shoes;
- footwear that is unsuitable for walking and is intended to attach the feet to a mobile or fixed system (ski shoes, rollerblades, ice skates, footwear such as cycle shoes, etc.)

Category 3 "household linens":

- pillow and bolster cases;
- flat and fitted sheets;
- quilt covers;
- bedding sets;
- blankets, throws;
- undersheets;
- tablecloths and placemats;
- table napkins;
- tea towels
- towels, hand towels;
- flannels;
- bath sheets.

Included with effect from 1 January 2020



- curtains, sheers and interior blinds made of textiles;

The following are excluded as they fall under other categories (home or furnishing textiles, camping articles, bedding items, etc.):

- sleeping bags, duvets;
- quilts, eiderdowns;
- pillows, bolsters, cushions;
- valances;
- covers for furniture (sofas, chairs, ironing boards, etc.);
- garment bags;
- cloth wardrobes and clothes rail covers;
- laundry bags;
- pads, table-protectors.

NOTE: Exception

1° Articles sold in batches (per batch of n items):

The contribution corresponds to the amount of the unit tariff multiplied by n item

2° Articles sold cut to measure:

The standard unit for cut-to-measure items is three (3) metres, corresponding to a Medium-Sized Item (MP). In the case of items measuring more than 3 metres, this measurement should be divided by the standard unit, i.e. 3, and the resulting figure then multiplied by the tariff code for medium-sized textile items (MP); note that the contribution thus payable is to be rounded down to the nearest unit.