

EXHIBIT B
MAP Policy

MINIMUM ADVERTISED PRICE POLICY

Effective [12/1/2017]

1. INTRODUCTION

TENGA USA INC, (“TENGA”) is a recognized global leader for adult-themed products renowned for unique, aesthetic product and packaging designs. TENGA maintains a significant investment in a consistent brand image emphasizing design, technology, and functionality. In keeping with that image, TENGA believes that TENGA branded products (“TENGA Products”) should be advertised at prices that reflect and protect the value of its brand.

We recognize that our success is tied to the success of our network of select authorized dealers. We also know that many of our dealers invest significant time and resources to deliver an extraordinary customer experience. We want to protect their ability to do so, while at the same time discouraging price-based advertising that would be detrimental to our dealer's service and support efforts. As a result, TENGA has unilaterally established this Minimum Advertised Price (“MAP”) Policy for all TENGA Products, and the MAP Policy will be enforced strictly and uniformly

2. POLICY STATEMENT

This MAP Policy is unilateral, non-negotiable and will not be altered for any reseller. TENGA in its sole discretion, reserves the right to discontinue doing business with any reseller that advertises any product(s) covered by this MAP Policy at a price lower than the MAP. Nothing in this MAP Policy constitutes an agreement between TENGA and any reseller that the reseller will comply with this MAP Policy.

3. GENERAL GUIDELINES

A. TENGA will provide distributors and retailers with suggested resale (list) prices for TENGA Products that are applicable in the United States and Canada (“Price Lists”). Distributors and retailers may not advertise TENGA Products at prices that are more than **10%** below the current TENGA resale (list) prices.

B. This MAP Policy applies only to advertised prices, not the price at which MAP Products are actually sold or offered for sale to an individual in-store or over the telephone. Distributors and retailers are free to sell TENGA Products at whatever prices they choose without consulting or advising TENGA.

4. ADVERTISING GUIDELINES

A. MAP pricing for all TENGA Products can be found on your current price list. All advertised prices must be at or above MAP for all TENGA products if a MAP price has been established by the reseller. Resellers are not required to list prices in advertising.

B. This MAP Policy in no way limits a reseller’s right to set its own prices; this MAP Policy applies to advertised prices only, and not to actual sales prices.

C. The MAP Policy applies to all advertisements of MAP products in any and all media, including but not limited to flyers, posters, coupons, mailers, inserts, newspapers, magazines, catalogs, television, radio, and public signage, as well as internet sites, social media sites, apps, or any other electronic media.

D. From time to time, TENGA may permit resellers to advertise TENGA Products at prices lower than the MAP price. In such events, TENGA reserves the right to modify or suspend the MAP price with respect to the affected products for a specified period of time by providing advance notice to all resellers of such changes.

6. POLICY ENFORCEMENT

The MAP Policy will be enforced by TENGA in its sole discretion and without notice. TENGA will use enforcement measures such as canceling a violator’s pending orders for more product, suspending a dealer’s account, and other measures up to and including termination of our business relationship with the violator, as well as any available remedies at law. TENGA is solely responsible for determining whether a violation of the MAP policy has occurred, as well as determining appropriate sanctions. TENGA will not be held responsible for enforcement of this MAP Policy or lack thereof.

7. FREQUENTLY ASKED QUESTIONS

a) What products are covered by TENGA's MAP Policy?

All TENGA Products listed on TENGA's most recent price sheet distributed to resellers are covered by this MAP Policy.

b) Are there exceptions to TENGA's MAP Policy?

From time to time, TENGA may permit resellers to advertise TENGA Products at prices lower than the MAP retail price. In such events, TENGA reserves the right to modify or suspend the MAP retail price with respect to the affected products for a specified period of time by providing advance notice to all resellers of such changes.

8. EXAMPLES OF ADVERTISEMENTS THAT COMPLY, AND THAT DO NOT COMPLY

Advertisements that comply:

"price too low to print", "call for price", "we will match any price", "email for price"

Advertisements that do not comply:

"Bundling" or including a free or discounted product (whether made by TENGA or another manufacturer) with a TENGA Product.

Offering a cash rebate on the purchase of a TENGA Product, if the net price falls outside the MAP pricing for that TENGA Product.
























Please note that the above examples are not exhaustive and may not necessarily comply with local advertising laws. Instances of compliance and non-compliance are not limited to these examples.

TENGA reserves the right, acting in its sole discretion, to make a final determination as to the compliance of any advertisement, and to modify, suspend, or cancel this MAP Policy at any time.



















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Price List

No.	Brand	TYPE	SERIES	IMAGE	PRODUCT CODE	DESCRIPTION OF GOODS	MSRP		MAP Policy
1	TENGA	Disposable	Standard Cup		TOC-201	TENGA Original Vacuum Cup	\$8.00		\$7.20
2	TENGA	Disposable	Standard Cup		TOC-202	TENGA Soft Case Cup	\$10.00		\$9.00
3	TENGA	Disposable	Standard Cup		TOC-203	TENGA Rolling Head Cup	\$10.00		\$9.00
4	TENGA	Disposable	Standard Cup		TOC-204	TENGA Dual Sensation Cup	\$12.00		\$10.80
5	TENGA	Disposable	Standard Cup		TOC-205	TENGA Air Flow Cup	\$10.00		\$9.00
6	TENGA	Disposable	Standard Cup		TOC-201S	TENGA Original Vacuum Cup Gentle	\$9.00		\$8.10
7	TENGA	Disposable	Standard Cup		TOC-202S	TENGA Soft Case Cup Gentle	\$10.00		\$9.00
8	TENGA	Disposable	Standard Cup		TOC-203S	TENGA Rolling Head Cup Gentle	\$10.00		\$9.00
9	TENGA	Disposable	Standard Cup		TOC-201H	TENGA Original Vacuum Cup Strong	\$9.00		\$8.10
10	TENGA	Disposable	Standard Cup		TOC-202H	TENGA Soft Case Cup Strong	\$10.00		\$9.00
11	TENGA	Disposable	Standard Cup		TOC-203H	TENGA Rolling Head Cup Strong	\$10.00		\$9.00
12	TENGA	Disposable	US CUP		TOC-001US	TENGA Original Vacuum Cup Ultra Size	\$13.00		\$11.70
13	TENGA	Disposable	US CUP		TOC-002US	TENGA Soft Tube Cup Ultra Size	\$13.25		\$11.93
14	TENGA	Disposable	US CUP		TOC-004US	TENGA Double Hole Cup Ultra Size	\$17.50		\$15.75
16	TENGA	Disposable	COOL CUP		TOC-201C	TENGA Original Vacuum Cup Cool	\$8.00		\$7.20
17	TENGA	Disposable	Premium TENGA		TOC-201PT	PREMIUM TENGA Original Vacuum Cup	\$10.00		\$9.00
18	TENGA	Disposable	Premium TENGA		TOC-202PT	PREMIUM TENGA Soft Case Cup	\$12.00		\$10.80
19	TENGA	Disposable	Premium TENGA		TOC-203PT	PREMIUM TENGA Rolling Head Cup	\$12.00		\$10.80
20	TENGA	Disposable	Premium TENGA		TOC-204PT	PREMIUM TENGA Dual Sensation Cup	\$14.00		\$12.60
21	TENGA	Disposable	Premium TENGA		TOC-205PT	PREMIUM TENGA Air Flow Cup	\$13.00		\$11.70



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28	TENGA	Disposable	EGG HardBoiled		EGG-007	TENGA EGG Thunder	\$6.50		\$5.85
29	TENGA	Disposable	EGG HardBoiled		EGG-008	TENGA EGG Crater	\$6.50		\$5.85
30	TENGA	Disposable	EGG HardBoiled		EGG-009	TENGA EGG Misty	\$6.50		\$5.85
31	TENGA	Disposable	EGG HardBoiled		EGG-010	TENGA EGG Cloudy	\$6.50		\$5.85
32	TENGA	Disposable	EGG HardBoiled		EGG-011	TENGA EGG Shiny	\$6.50		\$5.85
33	TENGA	Disposable	EGG HardBoiled		EGG-012	TENGA EGG Surfer	\$6.50		\$5.85
34	TENGA	Disposable	EGG NEW Standard		EGG-013	TENGA EGG Wavy II	\$6.50		\$5.85
35	TENGA	Disposable	EGG NEW Standard		EGG-014	TENGA EGG Boxy	\$6.50		\$5.85
36	TENGA	Disposable	EGG NEW Standard		EGG-015	TENGA EGG Brush	\$6.50		\$5.85
37	TENGA	Disposable	EGG NEW Standard		EGG-016	TENGA EGG Tornado	\$6.50		\$5.85
38	TENGA	Disposable	EGG NEW Standard		EGG-017	TENGA EGG Sphere	\$6.50		\$5.85
39	TENGA	Disposable	EGG NEW Standard		EGG-018	TENGA EGG Silky II	\$6.50		\$5.85
40	TENGA	Disposable	EGG Standard		EGG-VP6(1)	TENGA EGG Variety Pack - 6 Colors	\$39.00		\$35.10
41	TENGA	Disposable	EGG HardBoiled		EGG-VP6(2)	TENGA EGG Variety Pack - Hard Boiled	\$39.00		\$35.10
42	TENGA	Disposable	EGG NEW Standard		EGG-VP6(3)	TENGA EGG Variety Pack - New Standard	\$39.00		\$35.10
44	TENGA	Disposable	EGG Special		EGG-013C	EGG Wavy II Cool Edition	\$6.50		\$5.85
45	TENGA	Disposable	EGG Special		EGG-001L	TENGA EGG Lovers	\$6.50		\$5.85
46	TENGA	Disposable	EGG Special		EGG-011P	TENGA EGG SHINY PRIDE EDITION	\$6.50		\$5.85
47	TENGA	Reusable	FLIP HOLE		THF-001	TENGA Flip Hole White	\$75.00		\$67.50
48	TENGA	Reusable	FLIP HOLE		THF-002	TENGA Flip Hole Black	\$75.00		\$67.50
49	TENGA	Reusable	FLIP ORB		TFO-001	TENGA FLIP ORB - Blue Rush	\$80.00		\$72.00
50	TENGA	Reusable	FLIP ORB		TFO-002	TENGA FLIP ORB - Orange Crash	\$80.00		\$72.00
51	TENGA	Reusable	FLIP ORB		TFO-001H	TENGA FLIP ORB STRONG - Blue Rush	\$80.00		\$72.00
52	TENGA	Reusable	FLIP ORB		TFO-002H	TENGA FLIP ORB STRONG - Orange Crash	\$80.00		\$72.00
53	TENGA	Reusable	FLIP ZERO		TFZ-001	TENGA FLIP Zero White	\$99.00		\$89.10

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54	TENGA	Reusable	FLIP ZERO		TFZ-002	TENGA FLIP Zero Black	\$99.00		\$89.10
55	TENGA	Reusable	FLIP ZERO EV		TFZ-101	TENGA FLIP Zero White EV	\$200.00		\$180.00
56	TENGA	Reusable	FLIP ZERO EV		TFZ-102	TENGA FLIP Zero Black EV	\$200.00		\$180.00
58	TENGA	Reusable	3D		TNH-001	TENGA 3D Spiral	\$39.00		\$35.10
59	TENGA	Reusable	3D		TNH-002	TENGA 3D Module	\$39.00		\$35.10
60	TENGA	Reusable	3D		TNH-003	TENGA 3D Zen	\$39.00		\$35.10
61	TENGA	Reusable	3D		TNH-004	TENGA 3D Polygon	\$39.00		\$35.10
62	TENGA	Reusable	3D		TNH-005	TENGA 3D Pile	\$39.00		\$35.10
63	TENGA	Reusable	Flex		FLX-001	TENGA FLEX Silky White	\$39.00		\$35.10
64	TENGA	Reusable	Flex		FLX-002	TENGA FLEX Rocky Black	\$39.00		\$35.10
65	TENGA	Reusable	Spinner		SPN-001	TENGA SPINNER - 01 TETRA	\$27.00		\$24.30
66	TENGA	Reusable	Spinner		SPN-002	TENGA SPINNER - 02 HEXA	\$27.00		\$24.30
67	TENGA	Reusable	Spinner		SPN-003	TENGA SPINNER - 03 SHELL	\$27.00		\$24.30
68	TENGA	Reusable	Spinner		SPN-004	TENGA SPINNER - 04 PIXEL	\$27.00		\$24.30
69	TENGA	Reusable	Spinner		SPN-005	TENGA SPINNER - 05 BEADS	\$27.00		\$24.30
70	TENGA	Reusable	Spinner		SPN-006	TENGA SPINNER - 06 BRICK	\$27.00		\$24.30
71	TENGA	Reusable	Spinner		SPN-004S	TENGA SPINNER 04 PIXEL SPECIAL SOFT EDIT	\$27.00		\$24.30
72	TENGA	Reusable	Spinner		SPN-005S	TENGA SPINNER 05 BEADS SPECIAL SOFT EDIT	\$27.00		\$24.30
73	TENGA	Reusable	Spinner		SPN-006S	TENGA SPINNER 06 BRICK SPECIAL SOFT EDIT	\$27.00		\$24.30
74	TENGA	Reusable	Crysta		CRY-001	TENGA crysta Leaf	\$39.00		\$35.10
75	TENGA	Reusable	Crysta		CRY-002	TENGA crysta Ball	\$39.00		\$35.10
76	TENGA	Reusable	Crysta		CRY-003	TENGA crysta Block	\$39.00		\$35.10
77	TENGA	Reusable	GEO		GEO-001	TENGA GEO AQUA	\$39.00		\$35.10
78	TENGA	Reusable	GEO		GEO-002	TENGA GEO CORAL	\$39.00		\$35.10
79	TENGA	Reusable	GEO		GEO-003	TENGA GEO GLACIER	\$39.00		\$35.10
80	TENGA	Reusable	AERO		TAH-001	TENGA AERO SILVER RING	\$60.00		\$54.00
81	TENGA	Reusable	AERO		TAH-002	TENGA AERO COBALT RING	\$60.00		\$54.00
82	TENGA	Lotions	Hole Lotion		TLH-001	TENGA HOLE LOTION Mild	\$15.00		\$13.50

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83	TENGA	Lotions	Hole Lotion		TLH-002	TENGA HOLE LOTION Real	\$15.00		\$13.50
84	TENGA	Lotions	Hole Lotion		TLH-003	TENGA HOLE LOTION Wild	\$15.00		\$13.50
85	TENGA	Lotions	Hole Lotion		TLH-004	TENGA HOLE LOTION Solid	\$15.00		\$13.50
86	TENGA	Lotions	EGG Lotion		EGGL-001	TENGA EGG LOTION	\$7.50		\$6.75
87	TENGA	Disposable	Collaboration		KHC-101	KEITH HARING Original Vacuum CUP	\$9.50		\$8.55
88	TENGA	Disposable	Collaboration		KHC-202	KEITH HARING SOFT CASE CUP	\$9.75		\$8.78
89	TENGA	Disposable	Collaboration		KHE-001	KEITH HARING x TENGA - EGG Street	\$6.50		\$5.85
90	TENGA	Disposable	Collaboration		KHE-002	KEITH HARING x TENGA - EGG Dance	\$6.50		\$5.85
91	TENGA	Disposable	Collaboration		KHE-003	KEITH HARING x TENGA - EGG Party	\$6.50		\$5.85
92	TENGA	Partnered Use	SVR		TSV-001	TENGA SVR Black	\$80.00		\$72.00
93	TENGA	Partnered Use	SVR		TSV-002	TENGA SVR White	\$80.00		\$72.00
94	TENGA	Partnered Use	SVR		TSV-003	TENGA SVR Carmine	\$80.00		\$72.00
95	TENGA	Optional Item	Optional Item		TVC-002	TENGA Vacuum Controller US CUP SET	\$90.00		\$81.00
96	iroha	Rechargeable	iroha		IHM-01	iroha YUKI	\$90.00		\$81.00
97	iroha	Rechargeable	iroha		IHM-02	iroha MIDORI	\$90.00		\$81.00
98	iroha	Rechargeable	iroha		IHM-03	iroha SAKURA	\$90.00		\$81.00
99	iroha	Rechargeable	iroha FIT		HMF-01	iroha MIKAZUKI	\$120.00		\$108.00
100	iroha	Rechargeable	iroha FIT		HMF-02	iroha MINAMO	\$120.00		\$108.00
101	iroha	Rechargeable	iroha Plus		HMP-01	iroha+ TORI	\$110.00		\$99.00
102	iroha	Rechargeable	iroha Plus		HMP-02	iroha+ KUSHI	\$110.00		\$99.00
103	iroha	Rechargeable	iroha Plus		HMP-03	iroha+ YORU	\$110.00		\$99.00
104	iroha	Rechargeable	iroha RIN+		MRP-01	iroha RIN+ HISUI	\$69.99		\$62.99
105	iroha	Rechargeable	iroha RIN+		MRP-02	iroha RIN+ SANGO	\$69.99		\$62.99
106	iroha	Rechargeable	iroha Temari		HMT-01	iroha temari MIZU	\$79.99		\$71.99
107	iroha	Rechargeable	iroha Temari		HMT-02	iroha temari KAZE	\$79.99		\$71.99
108	iroha	Rechargeable	iroha Temari		HMT-03	iroha temari HANA	\$79.99		\$71.99
109	iroha	Rechargeable	iroha ukidama		HMU-01	iroha ukidama TAKÉ	\$70.00		\$63.00
110	iroha	Rechargeable	iroha ukidama		HMU-02	iroha ukidama HOSHI	\$70.00		\$63.00

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111	iroha	Rechargeable	iroha ukidama		HMU-03	iroha ukidama HANA	\$70.00	\$63.00
112	iroha	Battery-powered	iroha mini		HMM-01	iroha mini Fuji-Lemon	\$25.00	\$22.50
113	iroha	Battery-powered	iroha mini		HMM-02	iroha mini Ume-Anzu	\$25.00	\$22.50
114	iroha	Battery-powered	iroha mini		HMM-03	iroha mini Sora-Mikan	\$25.00	\$22.50
115	iroha	Battery-powered	iroha stick		HMS-01	iroha stick - coral x gray	\$20.00	\$18.00
116	iroha	Battery-powered	iroha stick		HMS-03	iroha stick - lilac x black	\$20.00	\$18.00
117	iroha	Battery-powered	iroha stick		HMS-04	iroha stick - light pink x white	\$20.00	\$18.00
118	iroha	Battery-powered	iroha zen		HMZ-01	iroha zen MATCHA	\$35.00	\$31.50
119	iroha	Battery-powered	iroha zen		HMZ-02	iroha zen HANACHA	\$35.00	\$31.50
120	iroha	Battery-powered	iroha zen		HMZ-03	iroha zen YUZUCHA	\$35.00	\$31.50
121	iroha	Battery-powered	iroha RIN		HMR-01	iroha RIN AKANE	\$38.00	\$34.20
122	iroha	Battery-powered	iroha RIN		HMR-02	iroha RIN KOGANE	\$38.00	\$34.20
123	iroha	Disposable	iroha petit		FMP-01	iroha petit SHELL	\$8.00	\$7.20
124	iroha	Disposable	iroha petit		FMP-02	iroha petit PLUM	\$8.00	\$7.20
125	iroha	Disposable	iroha petit		FMP-03	iroha petit LILY	\$8.00	\$7.20