



# GENERAL TERMS AND CONDITIONS OF SERVICE

## Article 1 – PURPOSE AND SCOPE OF APPLICATION

The purpose of the General Terms and Conditions herein is to regulate the contractual relations between a principal and a "Transport and/or Logistics Operator". This term refers to freight forwarders, forwarding agents, carriers, registered customs representatives, warehouse keepers, handlers and their substitutes, hereinafter referred to as the TLO, for any commitment or operation whatsoever in connection with the physical movement, by any means of transport, and/or the physical or legal management of stocks and flows of any goods, whether packaged or not, from any source and for any destination and/or in connection with the management of any material or dematerialised flow of information.

The terms and concepts used in these General Terms and Conditions are defined as per applicable laws and standard agreements, where they exist, in France.

In customs matters, the term "principal" means the natural or legal person in the name and/or on behalf of whom customs formalities are carried out by the TLO pursuant to Article 19 of the Union Customs Code, regardless of the fact that the service can be invoiced to a third-party according to the Incoterms® or negotiated commercial terms.

"Parties" refer to both the TLO and the principal.

## Article 2 – PRICE OF SERVICES

2.1 – Prices are calculated based on information provided by the principal, taking into account the services to be performed, the nature, weight and volume of the goods to be transported and the routes to be taken.

Quotations are based on the exchange rates and fuel prices prevailing at the time said quotations are issued. They are also based on the conditions and tariffs of the substitutes as well as the laws, regulations, and international conventions in force. If one or more of these basic elements, including the price of propulsion energy products, were to be modified after the quotation was provided, including by the TLO's substitutes, in a manner that could enforceable against the TLO, and on proof provided by the latter, the prices originally given would be modified under the same conditions. The same shall apply in the event of an unforeseen event of any kind, leading, in particular, to a modification of one of the elements of the service.

2.2 – Prices do not include duties, taxes, fees and levies due pursuant to any regulation, particularly fiscal or customs. They do not include potential storage, holding, parking or demurrage costs. Any service not initially quoted by the TLO shall be subject to a quotation.

2.3 - Unless specifically agreed between the TLO and the principal, the prices initially agreed upon are renegotiated at least once a year.

## Article 3 – GOODS INSURANCE

3.1 – It is the responsibility of the principal to take out insurance in order to be fully indemnified in the event of a dispute, taking into account the applicable statutory or contractual limitations of liability.

3.2 – The TLO shall not insure the goods without a prior written instruction issued by the principal specific to each shipment, specifying the risks and values to be insured.

Acting in this specific case as an agent, the TLO can in no way be considered as an insurer.

If such an order is given, the TLO, acting on behalf of the principal, shall take out insurance with an insurance company that is known to be solvent at the time of cover. In the absence of a precise specification, only ordinary risks shall be insured. The TLO must indicate the name of the insurance company to the principal and send it the insurance certificate at its request.

3.3 – In matters of customs clearance, in the absence of insurance taken out by the TLO at the request of the principal, the latter undertakes to communicate or have communicated to the TLO the rate of insurance of the goods presented for customs clearance for declaration purposes.

## Article 4 – PERFORMANCE OF SERVICES

4.1 – The departure and arrival dates of the goods and/or the announced dates for the performance of related services, whether or not they are linked to physical flows, which may be communicated by the TLO, are given for information purposes only and may in no way engage its personal responsibility or that of the guarantor.

4.2 – The principal is obliged to provide the TLO with the necessary and precise instructions, information and documents in good time for the execution of the transport services and ancillary services and/or logistics services.

4.3 – The TLO does not have to check the documents provided by the principal.

4.4 – The TLO who incurs costs in the interest of the goods, to prevent or limit damage, shall be fully compensated. Likewise, the costs paid by the TLO on behalf of the goods – demurrage, holding and all advances of costs which were known at the time of quotation – shall be borne by the principal. If the consignee fails to take delivery of the goods for any reason whatsoever, the costs resulting directly and/or indirectly from this shall be borne in full by the principal.

## Article 5 – OBLIGATIONS OF THE PRINCIPAL

### 5.1 - PACKAGING

The principal is solely responsible for the choice of packaging and must ensure that the goods are packaged, wrapped, marked or countermarked in accordance with the rules of the means of transport used and in such a way as to withstand transport and/or storage operations carried out under normal conditions, as well as the successive handling that necessarily takes place during the course of these operations.

It must not constitute a cause of danger for the staff of the service provider and/or its substitutes, the environment, the safety of the transport equipment, the other goods transported or stored, the vehicles or third parties.

### 5.2 – LABELLING/MARKING/STANDARDS

Each item, package, parcel, object or load carrier must be clearly labelled to allow immediate and unambiguous identification of the shipper, the consignee, the place of delivery and the nature of the goods. Labelling must comply with all applicable regulations, including those relating to dangerous products and materials. The principal shall also have sole responsibility for compliance with labelling, marking, standards and, more generally, conformity requirements for placing goods on the market, and shall bear all the consequences of non-compliance, whether identified at the time of or after customs clearance, in particular in the event of a ban on placing goods on the market, the need for re-exportation, compliance, destruction under customs supervision or a product recall.

### 5.3 - SEALING

Trucks, semi-trailers, swap bodies and full containers are sealed by the loader or its representative once the loading operations have been completed.

### 5.4 – STOWAGE/WEDGING/SECURING

When goods are packed into containers and/or loaded onto transport equipment for which the principal is responsible, they must be stowed, wedged and secured in accordance with the state of the art in order to withstand the risks of transport and, in particular, the various load breaks.

### 5.5 - LIABILITY

The principal shall be liable for all the consequences of the absence, insufficiency, defect, insensibility of the packaging, wrapping, marking or labelling, stowage, securing and wedging of the goods.

### 5.6 – DISCLOSURE OBLIGATIONS

5.6.1 – The principal is liable for all the consequences of a failure to comply with the disclosure and declaration obligation regarding the exact nature and specific characteristics of the goods. This declaration obligation must respect the special provisions taking into account the value of the goods and/or the courteousness they are likely to arouse, their dangerousness or fragility.

5.6.2 - This disclosure obligation includes the requirement to disclose the verified gross mass of a container under the SOLAS Convention. Furthermore, the principal expressly undertakes not to hand over to the TLO and/or its substitutes any goods that are illegal, prohibited, fraudulent, subject to a ban or restriction on movement and/or involving the transport of stowaways.

The principal alone shall bear, without recourse against the TLO, all the consequences resulting from falsified, erroneous, incomplete, inappropriate or late declarations or documents, including the information necessary for the transmission of any declaration required by customs regulations, in particular for the transport of goods from or to third countries. These declaration requirements apply regardless of the physical or electronic format. They also apply to communications and data of any kind provided by the principal to perform the agreed service.

### 5.7 - RESERVATIONS

In the event of loss, damage or any other damage suffered by the goods or in the event of delay, it is the responsibility of the consignee or the receiver to make regular and sufficient observations, to take precise and reasoned reservations within the legal time limits and, in general, to carry out all acts useful for the preservation of recourse. It is the responsibility of the interested parties to confirm said reservations in the legal form and timeframe, failing which no action may be taken against the TLO or its substitutes.

### 5.8 - CUSTOMS FORMALITIES

Regardless of the arrangements for the performance of the services ordered by the principal or carried out on its behalf without it being directly invoiced, the TLO carries out, in the name and on behalf of the principal, customs formalities and all related acts within the framework of direct representation where applicable, in accordance with Article 18 of the Union Customs Code. The signature of the General Terms and Conditions of Service herein by the principal serves as the issuance of a representation mandate for customs purposes to the TLO, which accepts it, within the meaning of Article 19 of the Union Customs Code and Article 1984 of the French Civil Code, with the option to subcontract under the conditions laid down in the Circular of 23 May 2022 on procedures for the registration and monitoring of customs representatives registered in France.

The principal guarantees that all parties involved in the operations entrusted to the TLO and all transactions relating to the goods are authorised by the competent authorities under the laws and regulations applicable to import, export, movement, storage or transit.

The principal is required to provide the TLO as soon as possible with all the information and documents necessary for the performance of the services, including but not limited to, information relating to the choice of customs procedure, customs origin, customs value, tariff classification, the customs status of the goods as well as any permit, licence, authorisation, certificate, and more generally "public order documents" required under a specific law or regulation concerning goods imported, exported or placed under a specific customs procedure or fiscal regime. The principal shall be responsible for determining the origin under ordinary law and/or the preferential origin of its goods. Furthermore, the opinions issued by the TLO at the request of the principal regarding tariff classification are only indicative, do not constitute a formal position taken by the TLO and do not render it liable: the principal is the sole party responsible for tariff classifications and for taking decisions on the tariff classifications applicable to its goods, which the TLO shall, at its request, carry over in the declarations and acts made in the name and on behalf of the principal.

The TLO shall be free to request any additional instructions from the principal. With regard to storage services provided by the TLO, the principal is also required to provide all information and documents necessary to establish the origin, nature, quantity, holding and ownership of the goods stored on its behalf by the TLO, and that the latter may be required to communicate to the relevant administrative authorities upon their simple request. The principal remains solely responsible for the application of tax regulations and export and import controls, including those of extraterritorial scope, as well as compliance with the various non-customs regulations that could be checked during customs clearance, including but not

restricted to, regulations relating to products subject to commercial policy measures, sanitary and phytosanitary (SPS) checks, dual-use goods (DUG), arms and ammunition, war and related materials, explosives, chemical products (REACH), products covered by the carbon border adjustment mechanism (CBAM), refrigerants, medicines, narcotic drugs and psychotropic substances, waste, cultural property, endangered species of wild fauna and flora (CITES), protected timber species (FLEGT), precious metals, products from forced labour and etc.

The principal undertakes to ensure that all information and documents provided to the TLO are accurate, true, exhaustive, valid and authentic.

The principal remains responsible for customs, health and tax operations carried out in its name and on its behalf. As such, it is the sole debtor of the liabilities, in particular customs and tax liabilities, arising from customs formalities carried out on its behalf. In addition, the principal shall hold the TLO harmless against all financial consequences arising from its negligence and/or instructions and/or information and/or documents that are erroneous, incomplete, inappropriate or provided late entailing an assessment of additional duties and/or taxes, as well as the application of fines, penalties, interest on late payment, additional costs or blocking or seizure of goods by the relevant administrative authority, without this list being exhaustive.

5.9 - CASH ON DELIVERY

The stipulation of cash on delivery does not constitute a declaration of value and therefore does not alter the rules for compensation for loss and damage as defined by law and by these general terms and conditions.

## Article 6 - LIABILITY

In the event of any direct and foreseeable proven loss or damage attributable to the TLO, the latter shall be liable to pay only damages that could have been foreseen at the time the contract was entered into with the principal and which only include the immediate and direct consequences of non-performance within the meaning of Articles 1231-3 and 1231-4 of the French Civil Code. These damages may in no case exceed the amounts stipulated in these general terms and conditions.

### 6.1 – SUBSTITUTE LIABILITY

The TLO's liability is limited to that incurred by the substitute (carrier, handler, forwarder, commission agent, registered customs representative, intermediary, warehouse keeper or any other service provider for which it owes a guarantee) in the context of the operation entrusted to it. When the limits of compensation of the substitute are not known, do not exist or do not result from imperative legal or regulatory provisions, they are deemed to be identical to those relating to the TLO's personal liability.

### 6.2 – PERSONAL LIABILITY OF THE TLO

In the event of loss or damage, the compensation due by the TLO is strictly limited to €20 per kilogram of gross weight of the missing or damaged goods without exceeding, whatever the weight, volume, dimensions, nature or value of the goods concerned, a sum greater than the product of the gross weight of the goods expressed in tonnes multiplied by €5,000.00, with a maximum of €60,000.00 per event.

### 6.3 – OTHER DAMAGE

For all other proven damages, including in the event of a delay in delivery, for which the TLO may be held liable on any grounds whatsoever, the compensation due by the TLO is strictly limited and may not under any circumstances exceed the price of the service provided for in the contract (excluding duties, taxes and miscellaneous expenses). This compensation may not exceed the maximum limits of the TLO's liability in the event of personal liability.

### 6.4 – CUSTOMS LIABILITY

The TLO's liability towards the principal for any customs, tax (including indirect contributions) and/or energy operations, whether carried out by the TLO or its subcontractors, shall not exceed a total of €2,000 per customs declaration, without exceeding €20,000 per year of adjustment and, in any event, €50,000 per adjustment notification.

### 6.5 – QUOTATIONS

All quotations given, all specific price quotations provided, as well as the general tariffs are drawn up and/or published taking into account the limitations of liability of the TLO.

### 6.6 – DECLARATION OF VALUE OR INSURANCE

The principal may at any time make a declaration of value which, if determined by the principal and accepted by the TLO, shall have the effect of substituting the amount of this declaration for the compensation limits indicated in these general terms and conditions.

This declaration of value will result in a price supplement. The instructions must be renewed for each operation.

### 6.7 – SPECIAL INTEREST IN DELIVERY

The principal may always make a declaration of special interest in delivery which, if determined by the principal and accepted by the TLO, shall have the effect of substituting the amount of this declaration for the compensation limits in the event of delay. This declaration will lead to a price supplement. The instructions must be renewed for each operation.

### 6.8 – CYBER RISK EXCLUSION CLAUSE

These general terms and conditions exclude any loss, damage, liability, costs or expenses of any nature whatsoever resulting, directly or indirectly, from a cyber-attack or attempted cyber-attack on the TLO or its substitutes, regardless of the source, and in particular if this prevents it from performing its services.

In particular, the principal acknowledges that, despite all the precautions that may be taken by the TLO, electronic transmissions of information and data may contain viruses or malicious intrusions and that, in this respect, the TLO may not be held liable in the event of damage suffered.

## Article 7 – PAYMENT TERMS

7.1 – Services are payable outright upon receipt of the invoice, without discount, at the place of issue of the invoice and, in any event, within a period that may not exceed thirty (30) days from the date of issue in accordance with Article L.441-11 of the French Commercial Code. The principal shall always be liable for payment.

In accordance with Article 1344 of the French Civil Code, the debtor shall be deemed to have been given notice to pay by the mere fact that the obligation is due. 7.2 – The unilateral compensation of the amount of the alleged damages on the price of the services due to the TLO is forbidden.

7.3 – Any delay in payment shall automatically lead to the payment of interest on arrears on the day following the date of payment shown on the invoice, in accordance with the terms and conditions defined by Article L.441-10 of the French Commercial Code.

7.4 – Any partial payment will be charged first to the non-preferential part of the claim.

7.5 – In the event of a payment term arrangement, failure to meet a deadline shall automatically and without formality result in the forfeiture of the term, unless proof of force majeure is provided.

7.6 – All costs incurred by the TLO as a result of the late cancellation of an instruction given by the principal shall be passed on to the principal in full.

necessary to respond to a request from a duly empowered authority relating to the fight against corruption.

13.3 – Any failure by the principal to comply with the stipulations of this article shall be considered as a serious breach allowing the TLO to terminate their relationship without notice or compensation of any kind.

13.4 – In the event that the TLO is subject to a sanction under national, European and/or international regulations, it cannot be held liable in the event that it is no longer able to fulfil its contractual obligations.

13.5 – The principal expressly declares that it is not subject to any national, European or international sanctions.

## Article 14 – HIERARCHY OF APPLICABLE CONTRACTS

14.1 – The TLO's special conditions agreed with the principal shall take precedence over the general terms and conditions of the Parties.

14.2 – In the absence of special conditions of the TLO, these general conditions shall apply. They shall prevail over any other general or special conditions issued by the principal.

14.3 – For matters not covered by these general conditions or by the TLO's special conditions, and for which there is a standard agreement, the provisions of the standard agreement shall apply.

## Article 15 – SETTLEMENT OF DISPUTES

### 15.1 – PRIOR MEDIATION

Prior to any litigation, the Parties are encouraged to attempt to resolve their differences amicably by referring them to a mediator, at the initiative of the most diligent Party. The costs of mediation shall be borne equally by each of the Parties.

### 15.2 – ASSIGNMENT OF JURISDICTION

In the event of a dispute or conflict, the commercial court of the TLO's main establishment in France shall have sole jurisdiction.

This version of the general terms and conditions of service, effective as of 1 January 2026, supersedes all previous versions.

Read and accepted on:

First name and surname of legally authorised signatory:

Commercial stamp and signature of the principal: