

Agreement /Letter of Authorisation to Act as Direct Representative with Financial Services

The undersigned,

The Client/ the Direct Represented Party (declarant)
(full name) hereby duly authorized to represent the following company:

Company Name:
Address:
Postal Code, Place:
Country:
VAT-registration no.:
EORI no:

declares to give authority to the custom representative as mentioned below to represent the Client in its affairs concerning custom declarations as mentioned below

The Customs representative / Direct representative

Company Name: Schenker NV
Address: Noorderlaan 147
Postal Code, Place: 2030 Antwerpen

The Parties have agreed on the below provisions:

Article 1: The authorisation

1.1

The Client authorises and assigns the Customs Representative in accordance with Paragraph 18 et seqq. of the Customs Code of the European Union (Directive 952/2013/EU), against the agreed remuneration, to submit any and all declarations required by the customs law (and other legal provisions, if applicable) 'in the name and on behalf of the Client' and as stipulated by the 'procedures for direct representation' defined under the above Paragraph.

The Principal agrees to use electronic communication by the Direct Representative.

1.2

The present Agreement/Letter of Authorisation shall in the first place apply to any and all customs declarations for free circulation to be submitted by the Customs Representative and/or to declarations on behalf of Client relating to the below duties, taxes, rights and associated rights:

- a) customs duties, anti-dumping duties, levies, premiums, additional contributions or refunds, supplementary amounts or components, complementary rights, rights under the Common Customs Tariff and other present or future rights related to trading with third party countries granted by institutions

- of the European Union, contributions and other levies defined within the scope of the EU's market regulations for the sugar industry
- b) excise duties, special energy levies, oil fuel inspection fees, environmental levies and green taxes, packaging tax
 - c) value-added tax
 - d) any and all levies, fees and default interest payable for goods subject to declaration, rights arising from health inspections, local taxes, storage rights and any and all other contributions the administration grants respite for in accordance with applicable law, decrees and/or ordinances.

The present Agreement/Letter of Authorisation shall cover any and all activities and communication until the customs verification has been completed and those in connection with the issue of the communication of the amount of the customs debt.

For any and all activities on the 'Enig Kantoor' of the Customs Administration for customs duties and taxes, the Customs Representative's account or guarantee for customs duties and taxes shall, depending on the individual case, be provided in the name and on Client's behalf in accordance with the relevant provisions.

1.3

The present Agreement/Letter of Authorisation shall furthermore cover declarations submitted in accordance with the below regulations, excluding the provisions governing the Customs Representative's financial services:

In case of export:

- the export of community goods;
- the re-exportation to satisfy all customs regulations.

1.4

Furthermore, Client authorises and assigns the Customs Representative as defined below:

- to file applications for refunds/abatements and to raise objections against incorrect tax declaration information provided by or on behalf of Client upon awarding the assignment without requiring any further instructions to be given to the Customs Representative.
- upon Client's explicit request, to file applications for refunds/abatements and to raise objections because incorrect information was provided when the assignment was awarded.
- to raise objections in relation to corrections until the completion of the verification.

Any and all other applications and/or objections to be submitted or raised and legal appeals to be made shall be agreed separately for individual cases.

Furthermore, the Client gives authorisation to refund the eventual sum of money directly to the account of the Customs Representative.

Article 2: General Conditions

2.1

Unless stipulated otherwise by the present Agreement/Letter of Authorisation, the relation between Client and Customs Representative shall be governed by and subject to the General Belgian Freight Forwarding Terms as defined in the Belgian Official Journal no. 0090237 published on 25 June 2005. The most recent version of these Conditions at the moment, at which the acts/activities are performed, is applicable.

Client hereby explicitly declares to be familiar with and fully accept the General Belgian Freight Forwarding Terms.

2.2

The following annexes form part of this agreement:

- annex a) the General Belgian Freight Forwarding Terms (2005)

2.3

Unless otherwise agreed, shall, if this serves the interests of the Client, on the basis of the information known to the Customs Representative, be present at the taking of samples and the examination of the goods.

2.4

The Customs Representative is entitled to refuse to perform acts and activities ensuing from this agreement/authorisation, providing he communicates this as soon as possible.

Article 3: Obligations of the parties

3.1.

Client undertakes to prove the existence of its company, its present registered office and the identity of the company's legal representatives to Customs Representative through an official certificate before the first customs declaration is submitted hereunder. In the event Client is a private individual, Client shall present a copy of its ID card/passport.

The Principal guarantees that it will inform the Direct Representative in writing of any changes in address, communication, representation, authorisation etc. within no more than two working days.

3.2.

In general, Client undertakes at the first request to immediately provide the Customs Representative with any and all documents and information (also for each individual shipment/ transaction) required by law and for Customs Representative to duly perform its function and obligations hereunder.

3.3.

In order to submit a correct custom declaration the Customs Representative must require from the Client the required records, information and data, the relevance of which must be reasonably known to him.

3.4.

The Customs Representative will make such declaration on the basis of the above data.

3.5.

The Principal guarantees to inform the Direct Representative in writing of any changes in licenses or permits that are important for the activities to be performed by the Direct Representative within no more than two working days after the aforesaid change.

Article 4: Provision of security / payment of duties and taxes / commission

4.1

To provide security and ensure payment of duties, other charges and taxes in the name of and on behalf of the Client to the Customs Authorities, can be debited from the Customs Representative's (FRCT¹ cash account/credit account no. 043AF8902)² set up at Enig Kantoor of the Customs Administration.

4.2

Prior to performing its duties hereunder, Customs Representative shall be entitled to receive an adequate commission for paying the duties, taxes and other costs incurred while performing its duties hereunder as defined under Article 1.2. hereof and to cover any and all guarantees it provides while performing its duties hereunder as well as those amounts it will owe others while performing its duties hereunder.

4.3

The Parties hereto explicitly agree on Customs Representative being entitled to suspend its services until it has received the documents and information specified in Paragraph 3.1. and 3.2. and the commission defined under Paragraph 4.2. hereof.

¹ Flexible account for current transactions

² Delete as applicable

Article 5: Obligation to keep records

5.1

The Customs Representative is obliged to keep records and keep the (original) documents and record pertaining to each declaration. The Client is obliged to keep a copy of the documents and records provided by him for the same period of time.³

5.2

Subject to article 5.1, the Client is under a statutory obligation to keep all data relating to the declaration, the records and other data in connection with the transaction on file insofar as these pertain to the declaration.⁴

Article 6: Duration and termination of the agreement/authorisation

6.1

The present Agreement/Letter of Authorisation shall be concluded for an indefinite period of time, commencing on The Parties hereto shall be entitled to terminate the present Agreement/Letter of Authorisation giving a notice period of 1 month.

6.2

If and insofar as the Principal supplies incorrect information, fails to fulfil its obligations, or is declared bankrupt or otherwise runs into financial difficulties, the Direct Representative is entitled to terminate this agreement with immediate effect.

6.3

The present Agreement's/Letter of Authorisation's termination shall be in writing and by registered mail to take legal force and effect.

6.4

To the extent they are relevant for fulfilling official obligations, the provisions hereunder shall survive the present Agreement's/Letter of Authorisation's termination/cancellation.

6.5

Moreover, the Customs Representative shall be entitled to keep the present Agreement/Letter of Authorisation in its own files and records for the purpose of possible statutory inspections and controls, even after termination/cancellation.

Article 7: Applicable law and jurisdiction

7.1

The present Agreement's/Letter of Authorisation shall be submitted to the Belgian law.

7.2

All the annexes of the Agreement/ Letter of Authorisation are an integral part of it (see article 2.2) and are, as well as the Agreement/ Letter of Authorisation itself, binding.

7.3

Any dispute between the Client and the Customs Representative arising out of or related to the interpretation or the implementation of this Agreement/ Letter of Authorisation including the interpretation and implementation of this article, and which cannot be solved amicably, shall be submitted exclusively to the competent Judge in Antwerp, particularly the Commercial Court of Antwerp, division Antwerp, Belgium, unless a mandatory legal condition determines otherwise.

³ To be kept for a period of 7 years from the date at which custom control was completed

⁴ To be kept for a period of 7 years from the date at which custom control was completed

7.4

This Agreement/ Letter of Authorisation shall not be valid, unless both, the Client and the Customs Representative, have legally signed it.

Article 8. Third Parties

8.1 The Direct Representative is entitled to have this agreement/authorisation performed by the following third party:

Company Name: N.D.N. bvba
Address: Lambrechtshoekenlaan 226
Postal Code, Place: 2170 Merksem

8.2 The third party referred to above may invoke the General Belgian Freight Forwarding Terms.

8.3 The required records, information, and data, with the inclusion of this authorisation, must be made available to the third party referred to above.

The client / direct represented party, legally represented by: (as registered in the register of legal entities, in Belgium: KBO):

Full Name:
Function:
Date and Place:
Signature (and stamp):

Customs representative / direct representative, legally represented by:

Full Name:
Function: C.F.O.
Schenker NV

- o Recent (not older than 1 month) excerpt of the register of legal entities (in Belgium: KBO) is enclosed

For internal use only:

Name Screener

BELGIAN FREIGHT FORWARDERS STANDARD TRADING CONDITIONS

(Free translation)

Definition and Scope of the Contract

Article 1

Unless otherwise agreed these Conditions shall be applicable to any form of service provided by the Freight Forwarder.

They may be quoted as “Belgian Forwarding Conditions”. They represent a recognized custom of the trade.

Article 2

In these Conditions:

- Customer: is the Freight Forwarder’s Principal at the instructions of whom and on behalf of whom the Freight Forwarder provides services, information or advice, whether gratuitous or for reward.
- Freight Forwarder: is a CEB member or each Freight Forwarder conducting business under these Conditions.
- service: is any instruction to forward goods offered, accepted for performance, or performed by the Freight Forwarder, and any related act, any information or advice in respect thereof.
- goods: are all and any goods including their packaging, entrusted to the Freight Forwarder by the Customer. Such goods include all and any merchandise as well as all and any titles or documents that represent or may represent such goods.
- owner: is the owner of the goods to which the service provided by the Freight Forwarder pertains.
- third parties: are any non-contracting parties, in particular any natural or legal persons whom the Freight Forwarder deals with in the performance of his duties.

Article 3

Where the performance of services is concerned, a distinction is made between the Freight Forwarder who acts:

- 1) as a forwarding agent under Belgian law (*commissionnaire -- expéditeur*): his duties consist of, *inter alia*, forwarding goods either in his own name or in his Principal’s name, but always on the latter’s behalf, and pursuant thereto in providing all and any such services as may be necessary in respect thereof, performing all and any required formalities and concluding any such agreements as are necessary for such purpose
- 2) as a principal under Belgian law (*commissionnaire de transport*): in the following cases only, and in no other cases, the Freight Forwarder shall be regarded as a principal:
 - a) when he performs the carriage of goods in his own name and by his own means of transport,
 - b) when he issues a transport document in his own name,
 - c) when the instructions explicitly show that the Freight Forwarder assumes such obligation.

Article 4

These Conditions do not imply any waiver of any right by the Freight Forwarder and they cannot give rise to a more extensive liability than that to which he would be subject pursuant to any legislation or regulation applicable in addition to these Conditions.

Article 5

The Customer warrants that the goods entrusted by him to the Freight Forwarder under his instructions are his property or that as an authorized agent of the owner he has the right of control of such goods, and that consequently he accepts these Conditions not only for himself but also for and on behalf of his Principal and for and on behalf of the owner.

Formation and Performance of the Contract

Article 6

Unless otherwise agreed, or unless an event constituting force majeure arises beyond the Freight Forwarder's control, an offer made by the Freight Forwarder shall be valid for 8 days.

Such an offer shall be based upon existing rates, remunerations, freight charges, currency rates and estimated dates, which are in force at the time when the offer is communicated to the Customer.
Should one or more of these elements be varied, the prices offered shall be adapted accordingly and retroactively.

The Freight Forwarder shall at all times be entitled to charge to the customer all and any amounts charged to him by third parties as a result of improperly calculated freights, costs and rates.

Article 7

The Customer shall undertake to supply to the Freight Forwarder, in advance and not later than at the time of confirmation of the order, any useful information including, but not limited to, the nature of the goods, the method of shipment, the place of taking over and delivery, and the required route and procedure, and in particular any information which the Principal may be presumed to have at his disposal as manufacturer, merchant, owner or consignor of the goods, and which may ensure their preservation, shipment, taking over at the place of departure and delivery at the place of destination.

Article 8

The Freight Forwarder shall not be presumed to examine the correctness of the particulars or the information given by the Customer or the authenticity or regularity of the documents furnished by the Customer. Such information shall be accepted in good faith.

Article 9

In the absence of precise instructions to the contrary or special agreements, the Freight Forwarder shall be at liberty in his choice of means to be used to organise and perform the services to the best of his abilities according to normal business practice, including the groupage of goods.

Article 10

The Freight Forwarder shall be entitled to charge any amounts or fees for his expenses and interventions on a fixed basis, i.e. as a lump sum or an inclusive price.

Article 11

In the performance of his duties, the Freight Forwarder may employ third parties, servants and agents who show normal professional qualifications.

Article 12

Unless instructed to the contrary, the Freight Forwarder shall be entitled to keep possession, control or custody of any goods that for some reason could not be delivered, or to take custody of them, and to store the goods at the Principal's cost and risk or at the expense and risk of the goods themselves.

In accordance with the provisions of the Act of 5 May 1872, the Freight Forwarder may sell the goods and apply the proceeds in or towards the payment of his claims.

In the case of dangerous, perishable, flammable, explosive goods or goods that may otherwise cause damage to persons, animals or property, subject to prior notification in writing to the Customer and subject to accountability the Freight Forwarder may destroy, remove or sell the goods on the Customer's behalf and at the Customer's risk.

Article 13

The Freight Forwarder shall be entitled to suspend the performance of his duties if the Customer fails to fulfil or insufficiently fulfils his obligations in any way.

In the event of force majeure, the Contract shall remain in force. The Freight Forwarder's duties shall, however, be suspended for the duration of the event constituting force majeure.

In case of specific duties, or activities that are uncommon, particularly time-consuming or that require specific effort, additional fees may be charged at any time. All additional costs caused by force majeure shall also be borne by the Principal.

Article 14

Unless otherwise and previously agreed in writing, the Freight Forwarder shall not be under a duty to guard the goods to be forwarded, nor to have them guarded, nor to have them insured, wherever they are, even out in the open.

Payment

Article 15

The amounts or fees charged shall be payable in cash at the Freight Forwarder's registered office, within eight days from the date of the invoice.

Any loss resulting from exchange rate fluctuations is for the Customer's account. Payments not allocated by the Customer himself to the payment of a specific debt, may be applied at the Freight Forwarder's choice to the payment of any amount owed by the Customer.

Article 16

Any protest against the invoicing or any services and amounts charged must have been received by the Freight Forwarder in writing within 14 days from the date of invoice.

Article 17

The Customer waives any right to rely on any circumstance which might entitle him to suspend payment in whole or in part and waives any right to set-off or counterclaim with regard to all amounts charged to him by the Freight Forwarder.

Article 18

The Freight Forwarder shall not be required to provide security for the payment of freight, duties, levies and taxes or any liabilities whatsoever, should this be required by third parties. Where the Freight Forwarder has provided security, the Customer is under a duty, at the Freight Forwarder's first request in writing, to pay to the Freight Forwarder, by way of security, any amount for which the Freight Forwarder has provided security to third parties, ..

Article 19

Any debt not paid on its due date shall, without any prior notice, be increased with compensatory interests calculated at the statutory interest rate and increased by liquidated damages equal to 10 % of the debt, so as to cover any economic and administrative loss, without prejudice to the Freight Forwarder's right to prove the existence of more extensive damage.

Customer's Duties and Liability

Article 20

The Customer shall undertake and accept liability for the following:

- that his instructions and his description of the goods are complete, correct and accurate;
- that the goods to be entrusted by him to the Freight Forwarder shall be made available in time, completely and in a useful way, that they are loaded, stowed, packed and marked in accordance with the nature of the goods, the place of receipt or destination, and for the purposes for which they are entrusted to the Freight Forwarder;
- that all documents submitted to the Freight Forwarder by the Customer are complete, correct, valid, authentic and not improperly prepared or used;
- that, unless the Freight Forwarder has been informed thereof previously and in writing, the goods entrusted to him are not of a dangerous, perishable, flammable or explosive nature or liable to otherwise cause damage to third parties, persons or property;
- that he will examine all documents submitted by the Freight Forwarder upon receipt and that he will verify whether they are in accordance to the instructions given to the Freight Forwarder.

Article 21

The Customer shall be liable to the Freight Forwarder and he shall indemnify him at his first request:

- against any damage and/or loss resulting from the nature and the packaging of the goods, the incorrectness, inaccuracy or incompleteness of instructions and information, the non-delivery or untimely delivery of the goods to the Freight Forwarder at the agreed time and place of receipt, the failure to provide, or timely provide, documents and/or instructions, and the fault or negligence in general of the Customer and of the third parties employed by him;
- against any damage and/or loss, costs and expenditure which is claimed from the Freight Forwarder by authorities, third parties or servants and agents, for whatever reason, with regard to the goods, any damage, expenditure, costs, duties, claimed directly or indirectly as a result of the service provided on the instructions of the Customer, unless the Customer shows that such claim was directly caused by a fault or negligent act or omission for which only the Freight Forwarder is liable;
- against any damage and/or loss, costs and expenditure which is claimed from the Freight Forwarder in cases where, under Community or national laws and regulations, he is under any personal and/or joint and several liability for the payment or settlement of customs duties and/or other taxes.

Article 22

If the claim for which the Freight Forwarder requires compensation or indemnity from the Customer pertains to a customs or other tax claim, and if it is based on instructions with regard to customs received from the Customer or on his behalf, the Customer shall undertake, at the Freight Forwarder's request, to provide a financial guarantee to unconditionally warrant the Customer's liability towards the Freight Forwarder, to the benefit of the Freight Forwarder or to the benefit of a third party designated by the Freight Forwarder.

Freight Forwarder's Duties and Liability**1) Provisions common to Agents and Principals****Article 23**

The Freight Forwarder shall not be liable for damage caused by an event constituting force majeure, including, but not limited to, war, riots, strikes, lockouts, boycotts, work congestion, scarcity of cargo or weather conditions.

Article 24

The Freight Forwarder shall not be liable for damage or loss as a result of theft of goods in his possession, custody or control, unless the Customer shows that the theft took place as a result of circumstances which the Freight Forwarder, in view of the Contract with the Customer, should have avoided or which he should have foreseen, provided that the risk of theft is not for the account of the goods under local regulations or business practice.

Article 25

The Freight Forwarder shall not be liable for any indirect loss or damage, including economic loss or damage, consequential loss or damage and immaterial loss or damage.

Article 26

The Freight Forwarder shall not be responsible for the lack of or bad result of any instructions to collect money, unless this is proved to have been caused by gross negligence.

2) Liability of the Freight Forwarder acting as Agent (art. 3.1)**Article 27**

The Freight Forwarder shall perform his duties with reasonable care, dedication and perception, and he shall be under a duty of normal professional performance of the instructions given to him.

Article 28

The Freight Forwarder's liability shall be limited to that for fault, negligence or omission in the performance of the instructions given to him.

To the extent that such fault, negligence or omission has caused any direct material damage or financial loss to the Customer or third parties, the Freight Forwarder shall be entitled to limit his liability to €5 per kilogramme gross weight of the goods lost or damaged, with a maximum of €25,000 per contract.

Article 29

The Freight Forwarder shall not be liable for the performance of any contract entered into by him for and on behalf of his Customer with third parties, servants or agents, pertaining to storage, transport, customs clearance or the handling of goods, unless it is shown by the Customer that the defective performance thereof was directly caused by the Freight Forwarder's fault.

Article 30

The Freight Forwarder does not guarantee any fixed time or date for delivery, dates of arrival and departure, unless otherwise previously agreed in writing. The indication of a time or date for delivery by the Principal is not binding upon the Freight Forwarder.

3) Liability of the Freight Forwarder acting as Principal (art. 3.2)**Article 31**

The Freight Forwarder shall be liable as a carrier in the cases provided for in article 3.2.

His liability shall be determined according to national law and the international conventions applicable to the mode of transport concerned.

Privilege and Lien

Article 32

Any amounts charged by the Freight Forwarder shall be privileged in accordance with Belgian law and with these Conditions.

Article 33

Any claims of the Freight Forwarder as against his Principal shall be privileged under Article 14 of the Act of 5 May 1872, Article 20,7° of the Mortgage Act, and Article 136 of the General Customs and Excise Act with regard to all goods, documents or monies currently or in the future in his possession, custody or control, regardless of the fact whether the claim pertains in whole or in part to the taking in charge or forwarding of other goods than those in his possession, custody or control.

Article 34

The Freight Forwarder shall have the right to retain the goods and he shall be entitled to sell or dispose of the goods and to apply the proceeds to his claim in full; they shall also serve as security, regardless of the fact whether the Principal is the owner of the goods.

Insurance

Article 35

The Freight Forwarder may make insurance (AREX 21) available to the Principal upon his request in writing, for any business related to international carriage at the Freight Forwarder's risk.
The costs of such insurance shall be borne by the Principal.

Prescription and Extinction of Right

Article 36

The Freight Forwarder must be given notice in writing of any claim for damages as against him, with reasoned grounds, within 14 days from either the delivery of the goods or the sending of the goods.

Any potential liability of the Freight Forwarder shall be extinguished automatically and definitively when the Customer has retaken delivery of the documents pertaining to a specific operation within the framework of services after the performance thereof without having formulated a reasoned reservation not later than on the 10th day after the sending of these documents by the Freight Forwarder.

Article 37

Any liability action against the Freight Forwarder shall be time-barred as a result of prescription if it is not brought in the Court having jurisdiction within a period of six months.
Prescription shall run from the day following the day on which the goods were delivered or should have been delivered, or, in the absence of delivery, from the day following the day the event giving rise to the action took place.

Jurisdiction and Administration of Justice

Article 38

Exclusive jurisdiction is deferred to the Courts of the Freight Forwarder's registered office, which is presumed to be the place of formation and performance of the Contract, without prejudice to the Freight Forwarder's right to bring the action before another Court.

Article 39

Legal and arbitration proceedings against third parties shall not be conducted by the Freight Forwarder unless he agrees to do so at the Principal's request and for and on the Principal's behalf.

Article 40

All legal relations governed by these Conditions shall exclusively be governed by the laws of Belgium.

Entry into force

These Conditions were published in the Supplements to the Belgian Official Gazette (*Belgisch Staatsblad – Moniteur belge*) of

June 24, 2005 under number 0090237 and replace all other General Terms and Conditions of the Belgian Freight Forwarders from the date of entry into force.