

**GENERAL TERMS AND CONDITIONS OF CUSTOMS SERVICES
PROVIDED BY DSV ROAD SP. Z O.O.
(hereinafter "Terms and Conditions")**

These General Terms and Conditions of Customs Services Provided by DSV Road Sp. z o.o., with its registered office in Duchnice at Ożarowska 40/42 Street, 05-850 Ożarów Mazowiecki, entered in the Register of Entrepreneurs kept by the District Court for the Capital City of Warsaw, XIV Commercial Division of the National Court Register, under KRS number: 0000010314, tax identification number (NIP): 113-00-17-933, share capital in the amount of PLN 25,122,000.00 define the formal and legal relations between the Customer and DSV Road Sp. z o.o. (hereinafter "DSV") and shall apply to customs services provided by DSV to the Customer, unless the current legislation provides otherwise or other provisions have been agreed on in writing by and between DSV and the Customer.

The Customer declares that he read the current version of the Terms and Conditions before he sent to DSV the order for customs services and that he accepts these Terms and Conditions in their entirety. The provisions of these General Terms and Conditions comply with the regulations of the Customs Law, in particular with the Community Customs Code (hereinafter referred to as "CCC") and the implementing rules adopted pursuant to the said Code as well as the provisions of the Civil Code.

1. DSV provides customs services in the form of direct representation and on the basis of an authorisation provided by the Customer (hereinafter referred to as the "Authorisation"), which Authorisation defines the scope and type of activities which DSV undertakes to carry out. The Authorisation may be permanent, temporary or singular.
2. Any modification or revoking of the Authorisation, irrespective of its character, must be made in writing or else shall be null and void. DSV has the right to revoke the Authorisation obtained from the Customer at any time and for any reason. The Authorisation encompasses customs services related to declaring goods for the following customs procedures:
 - marketing authorization release for circulation,
 - export,
 - transit,
 - customs procedures with economic impact.
3. In the case of export of goods, the Customer declares that he is familiar with the definition of exporter in accordance with art. 1. Paragraph Point 19 of the Delegated Commission Regulation (EU) 2015/2446 (Official Journal of the EU L343 dated 29 December 2015, as amended)
4. Customs services defined in the Authorisation related to a particular customs declaration (customs declarations) shall be provided by DSV on the basis of an order made by the Customer electronically or in person after the Customer delivers documents and instructions required to complete necessary customs formalities.
5. Goods imported to Poland (including goods imported under the transit procedure) or exported from Poland shall be undergo tariff classification on the basis of the CN code indicated by the Customer and on the basis of documents presented by the Customer. Following the tariff classification DSV shall act on the basis of current tariff classification provisions.
6. Should DSV pay a customs debt in the Customer's name (taking advantage of the customs security lodged in the Customs Chamber by DSV), the Customer shall pay to DSV's bank account the sum of the customs debt immediately after the clearance of the goods and no later than within three working days, provided that DSV and the Customer signed an agreement granting deferred payment of the customs debt, beginning on the day of registering the customs declaration with the Customs Office, and DSV shall have the right to retain the goods until the moment when the sum of the customs debt paid by DSV in the Customer's name is transferred to DSV's bank account. The Customer shall pay to DSV a commission on the sum of the customs debt paid by DSV hereunder in the amount of 2% of the customs debt paid by DSV. In the case of delay in reimbursing the sum of the customs debt paid by DSV to the Customs Office the Customer shall pay to DSV penalty interest in the amount of 0.15% on the sum mentioned hereinabove for every day of delay in the case of a delay of two days and in the amount of 0.25% for every day of delay above two days.
7. DSV shall notify the Customer of the sum of the customs debt immediately after preparing a request for the goods to be placed under the customs procedure in question and registering the customs debt with the Customs Office.
8. The Customer shall pay the sum mentioned hereinabove to a bank account indicated by DSV and deliver to DSV a document confirming the payment without delay.
9. Should the Customer have any financial liabilities towards DSV due to the Customer's failure to reimburse the sum of the customs debt paid by DSV to the Customs Office in the Customer's name or due to the Customer's failure to pay for the services provided by DSV, DSV has the right of lien on the goods and documents, irrespective of the rights specified herein.
10. Any time DSV is supposed to pay the customs debt in the Customer's name, DSV has the right, at DSV's discretion, to demand that the Customer prepay the entire sum of the customs debt or present an irrevocable bank guarantee issued for the benefit of DSV for an amount no lower than the amount of the customs debt and has the right to suspend paying the customs debt until the Customer prepays the debt or presents the bank guarantee.
11. In the case of taking advantage of a security to cover customs and tax liabilities pursuant to Art. 74 of CCC, DSV shall send the Customer a debit note immediately after registering the customs debt with the Customs Office.
12. Payment of any liabilities related to customs services provided by DSV, and in particular changes of the CN code of the customs tariff or the customs rates, shall be subject to prior agreement with the Customer.
13. Any manipulations with goods or groupage cargo shall be subject to prior agreement with the Customer.
14. DSV shall notify the Customer per e-mail of clearance and release of goods at the Customs Office.
15. DSV shall thoroughly inspect any documents accompanying the cargo and notify the Customer according to DSV's best knowledge of any errors or defects in the documentation which could cause the customs authority to reject the declaration or accept it under conditions disadvantageous to the Customer.
16. Should the customs authority demand samples of the goods in order to determine their correct tariff classification, DSV shall notify the Customer of such a demand without delay.
17. The Customer shall examine and monitor any elements of any permissions, licences, financial securities and other documents made available to DSV for the purpose of DSV providing customs services, which elements are subject to temporal, quantitative, qualitative or any other limitations. Further, the Customer shall without delay notify DSV in writing of any danger that any of the limitations mentioned hereinabove could cause the disruption of the current import deliveries or export shipments or the appearance of any other circumstances to DSV's disadvantage.

18. The Customer shall indicate in the order or in the documents attached to the order the type, amount and value of the goods subject to the activities carried out by DSV. Furthermore, the Customer shall:

- determine the date of the import of the goods to the customs territory of the Community or their export from the customs territory of the Community,
- determine the date of the customs declaration,
- specify the documents attached to the declaration,
- provide DSV with any information necessary for DSV to effectively provide customs services for and on behalf of the Customer.

19. DSV has the right to subcontract the customs services determined in the Authorisation obtained from the Customer on the basis of a cession of the Authorisation without the prior consent of the Customer.

20. The Customer shall deliver to DSV the following documents for the purpose of submitting the customs declaration:

- a) copy of the current entry in the Register of Entrepreneurs,
- b) certificate of assignment of a statistical ID number REGON,
- c) certificate of assignment of a tax ID number NIP.

21. The Customer shall notify DSV of any changes related to the data included in the documents mentioned in pt. 20 hereof as well as to deliver copies of the current documents to DSV without delay.

22. DSV shall declare goods on the Customer's behalf for particular customs procedures solely on the basis of:

- a) an order to declare goods for a particular customs procedure delivered by the Customer,
- b) documents delivered by the Customer together with the goods and mentioned in the order to declare the goods for a customs procedure.

23. Should the Customer fail to deliver any of the documents specified herein, DSV shall be released from the obligation to declare the goods for customs procedures. Should the Customer fail to deliver any of the documents, DSV shall be released from any liability related to the clearance of the goods which said documentation concerns.

24. The Customer guarantees the accuracy of the documents delivered. The Customer shall bear financial liability for any financial loss or any other damage incurred by DSV due to the Customer's delivering to DSV false, incorrect or inaccurate data, information and documents, on the basis of which DSV provides customs services.

25. DSV shall have the right to carry out a preliminary inspection in the case of any justified doubt as to the compliance of the data included in the customs declaration with the customs provisions after prior agreement on the scope of the inspection with the Customer. DSV shall keep informing the Customer of the fact of carrying out such an inspection and of its results.

26. The Customer shall cover the cost of the inspection mentioned herein according to the scale of charges applied by DSV unless no inaccuracies are ascertained in the course of the inspection.

27. DSV shall notify the Customer of any difficulties precluding or hindering the provision of the services ordered by the Customer, in particular the submission of customs declarations.

28. The Customer shall indemnify and hold DSV harmless at DSV's first request from any claims and costs, including but not limited to taxes (e.g. VAT and excise), penalties and interest which could be incurred by DSV due to the Customer's negligence or as a result of any customs or logistics services provided in the Customer's name on the basis of information delivered to DSV by the Customer. Furthermore, the Customer shall undertake any necessary and appropriate cooperation with DSV in order to indemnify DSV from any such claims and shall endeavour to preclude any such claims from being made against DSV by state authorities.

29. The Customer shall pay remuneration for the services provided by DSV to DSV's bank account within seven days from the day of receiving the invoice.

30. DSV or related entities reserve the right to contract, at any moment of the duration of the agreement with the Customer, an insurance policy covering any obligations which the Customer may undertake in connection with the services which may be provided by DSV and/or related entities on the basis of the Authorisation mentioned herein. Furthermore, the Parties agree that:

- should the insuring company reject or revoke, or in any manner restrict the scope of the insurance of the Customer's obligations, irrespective of the reason, or
- DSV deems the Customer's creditworthiness insufficient,

DSV shall have the unilateral right to:

- a) renegotiate the terms and conditions of the cooperation with the Customer, or
- b) demand that the Customer provide a proper security which satisfies DSV, e.g. a bank guarantee of a reputable bank for an amount determined by DSV, or
- c) revoke the Authorisation with immediate effect,

d) demand that the Customer without delay present the most current financial data in order to verify the insuring company's credit decision or in order to assess the Customer's financial standing. The data may be presented directly to the insuring company without DSV's access or in any other manner agreed on by the Parties. The purpose of the presentation of the data is carrying out credit assessment and determining the amount of trade credit DSV may grant to the Customer in connection with carrying out customs services by DSV. Should DSV have no possibility to assess the current financial standing of the Customer, DSV reserves the right to change the terms and conditions of the cooperation with the Customer, in particular to change the amount of trade credit and the conditions concerning the payment of remuneration for the services.

31. DSV shall be liable only for actual and proven losses incurred by the Customer due to delay or default in providing customs services for the Customer, excluding the loss of profit, benefits or any other indirect losses incurred by the Customer or a third party, with the reservation that in each case DSV's liability is limited to twice the amount of the remuneration for the service in relation to which the loss was incurred. Furthermore, DSV shall not be liable for any occurrences caused by Force Majeure.

32. In all matters not stipulated herein, first and foremost the General Terms and Conditions of Services Provided by DSV Road Sp. z o.o., which are available at the seat of DSV as well as at www.pl.dsv.com, and further the provisions of the Civil Code, the Act of 19 March 2004 — Customs Law (Journal of Laws of 2004, No. 68, Item 622, as amended) and the Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code (OJ L 302 19.10.1992, as amended) shall apply.

33. Any dispute arising between DSV and the Customer shall be settled by a court competent for the seat of DSV.

34. The present Terms and Conditions enter into force on December 10th, 2018 and supersede previous GENERAL TERMS AND CONDITIONS OF CUSTOMS SERVICES PROVIDED BY DSV ROAD SP. Z O.O. dated on October 1st, 2018.35. At any time DSV shall have the right to unilaterally amend these Terms and Conditions by publishing the amendments on DSV's website www.pl.dsv.com. In case any Agreement was concluded or Offer was submitted by DSV after such publication, those will be subject to the amended Terms and Conditions.

35. These Terms and Conditions were made in Polish and in English. In the event of any discrepancies between the Polish and the English version, the Polish version shall apply.

36. These Terms and Conditions are available at a request at the seat of DSV as well as can be found in electronic form on the website www.pl.dsv.com and they can be download and printed.

Filipa Czerwińskiego
CEO / President of the Management Board
DSV Road Sp. z o. o.

Thomas S. Jansson
CFO / Vice President of the Management Board
DSV Road Sp. z o.o.