

General Terms and Conditions for Customs Services at ALS Consulting Services GmbH

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§ 1 Scope

These general terms and conditions of business shall apply to all the activities performed by ALS Consulting Services GmbH, hereinafter referred to as “**ALS Consulting**”, in all the spheres of consultancy services aimed at providing permits under customs law, optimising procedures, performing internal customs audits and offering training courses in the aforementioned subject areas. It is possible to inspect these general terms and conditions of business on the ALS home page: www.als-cs.com

§ 2 Services

ALS Consulting shall offer advice and support in any areas related to the subject of customs issues – e.g. gaining AEO status, obtaining permits under customs law, simplifying processes and communicating principles and topics on the subject of (customs) compliance. In addition, ALS shall perform internal customs audits and offer support through specially focused consultancy services and training courses.

§ 3 Orders/Signing Agreements

Any agreements covering the aforementioned activities (see § 1) shall be exclusively concluded by means of written enquiries from customers and the relevant confirmation of the order by ALS Consulting. ALS shall have the right to reject any orders, which have not yet been confirmed, without having to specify the reasons for doing so. Any orders from customers

placed verbally or any verbal changes to orders, which have already been confirmed, shall only be valid if they have been confirmed by the customer in writing.

An agreement may only be signed if the customer is an entrepreneur in the sense of Section 14 of the German Civil Code – i.e. it makes an enquiry by way of exercising its commercial or self-employed business status and the customer is not found on any anti-terror list. If the customer is mentioned on one of the anti-terror lists during the course of the contractual relationship, ALS Consulting shall have the right to halt all services immediately. Any enquiries from consumers in the sense of Section 13 of the German Civil Code shall not lead to the signing of an agreement, unless these kinds of enquiries are processed despite the company knowing that a consumer is involved. The General Terms and Conditions for Customs Services shall apply to consumers too, provided that no mandatory, legal regulations exclude this.

§ 4 Unauthorised Enquiries

ALS Consulting shall retain the right to reject any enquiries, which are illegal or transgress standards of public decency, without the need to provide any explanation.

These may include enquiries from the following sectors:

- pornography in any shape or form
- any material that is offensive or racist or discriminates against individual religions or groups or glorifies violence
- live animals, even if the species is not specially protected by the Washington Convention on International Trade in Endangered Species or parts of protected animals (e.g. ivory, tortoise shells etc.)
- any kinds of drugs, which may also include medicines
- any kinds of weapons, but particularly weapons of war, ammunition and parts of them
- any stolen goods
- any items that could infringe the rights of third parties, e.g. copyright, patents or trademark laws.

It shall be the responsibility of the customer to ensure that the enquiry that it makes and the data/documents that it provides (in physical and/or electronic form) are correct and complete. If any data, documents or important information related to providing the service is/are withheld or is/are provided in an incorrect or incomplete form, we hereby refuse to accept any liability for this.

§ 5 Prices for Services

ALS Consulting completes job orders in line with individually agreed prices for services. The legal rate of value added tax must be added to all prices.

§ 6 Invoices/Payment

The statement of accounts for any services and advisory services provided shall be prepared for each job order as a matter of principle.

Payment may only be made without any deductions to an account designated by ALS Consulting within 10 days of the invoice being issued or by special arrangement.

If the customer falls into arrears with its payment commitments, ALS shall be entitled to halt the services arising from any job orders, which are current at that point in time, without triggering any claims for compensation. Further claims for compensation shall not be affected by this.

§ 7 Subcontractors

ALS Consulting shall be authorised to make use of subcontractors. The customer shall confirm that these subcontractors selected by ALS Consulting – e.g. specialist advisors or specialist lawyers – may provide individual services as part of the relevant consultancy job.

§ 8 Duty to Cooperate

The customer shall promise to immediately make available to ALS Consulting all the requested documents at any time and/or grant the customs authorities access to the necessary documents/data.

The customer shall exclusively bear responsibility for any damage, which arises from not heeding its duty to cooperate, and it shall therefore indemnify ALS Consulting from any claims from those involved or from other third parties, regardless of the legal basis for the claims.

§ 9 Liability/Statute of Limitations

ALS Consulting shall only be liable for deliberate intent and gross negligence on the part of its legal representatives and management employees amounting to the typical contractual damage that could be foreseen within the scope of its services and for any lack of any promised features, for malice, for injury to persons and for cases covered by the German Product Liability Act without any restrictions, solely in line with the legal regulations.

ALS Consulting shall also be liable for slight negligence, if an obligation is infringed as a result and if it is particularly important to comply with this to fulfil the purpose of the agreement and if it leads to the emergence of damage, which could typically have been expected.

The total liability in paragraph 2 is restricted to three times the price for the services for the ALS obligation, which forms the basis for the damage event, but no more than EUR 1,000 per case of damage and EUR 5,000 per damage event.

The liability for damage caused by any delay/default according to Sections 280 Paragraph 2, 286 of the German Civil Code on account of issuing information late shall be excluded – unless it involves a transaction with a fixed date in the sense of Section 376 of the German Commercial Code.

When holding training sessions, we exclude our liability for slightly negligent infringements of duties, provided that they do not concern damage based on injury to life, limb or health or infringement of guarantees. The liability for any infringement of duties, the completion of which enables the agreement to be fulfilled properly and regarding which the customer may routinely be confident that they will be performed, shall not be affected by this. The same shall apply to any infringements of duties by our performance agents.

In the case of any damage to property and assets caused by negligence, ALS Consulting and its performance agents shall only be liable if they infringe a major contractual obligation, but the amount shall be restricted to the typical damage that could be expected when the agreement was signed.

In the case of any loss of data and/or programmes, ALS Consulting shall only be liable for the amount of expenditure, which occurs if the customer uses normal business data backup systems and has therefore guaranteed that any data that is lost can be restored with reasonable expense. The total liability for any such damage shall be restricted to no more than EUR 1,000 per damage event.

The company shall not be liable for the fact that the website cannot be accessed at all times.

The statute of limitations for any claims directed against ALS Consulting, which are not based on attributable deliberate behaviour, shall be one year. The legal stipulations shall govern the start of the limitation period.

§ 10 Indemnification

The customer in particular shall bear all the costs, which are caused by incorrect and/or late information or by the non-presentation of necessary documents, and shall indemnify ALS Consulting from these once we have issued an invoice to the customer.

The customer shall indemnify ALS Consulting from any claims (particularly arising from product liability, manufacturer liability, an infringement of industrial property rights), which are asserted either by a different customer or a different third party arising from or in connection with the advisory job order that exists between the customer and ALS Consulting.

The customer shall promise to pay back any claims from its customers and claims from third parties against ALS Consulting to ALS Consulting immediately once we have issued an invoice to the customer.

§ 11 Data Protection

All the customer data shall be exclusively stored and used to handle service contract and advisory job orders. The customer shall explicitly declare that it agrees to this usage and storage in the aforementioned sense.

ALS Consulting shall guarantee to a reasonable extent that the data shall not be made accessible to unauthorised third parties. ALS Consulting shall adopt the measures required to maintain secrecy and uphold the data protection laws within a reasonable manner. This shall also include the authorisation to check the data transmitted by the customers in order to counter any possible actions in breach of the contract or the law. This shall particularly apply if there is any suspicion that manipulation has taken place within the framework of customs declarations or the complete customs procedure.

ALS Consulting shall not guarantee any absolute data security against attacks by third parties.

§ 12 Links

ALS Consulting rejects any liability for links to and from the ALS home page.

The company does not have any influence on the design and content on outside websites. It therefore distances itself from all outside content, even if the company itself has established a link to these external sites. This shall apply to all the links indicated on the home page and all the content on the sites, to which the banners and links lead, and any outside input in guest books, discussion forums and mailing lists established by the company.

§ 13 Force Majeure

In any cases of force majeure, ALS Consulting shall be entitled to immediately halt the services owed according to the agreement, without triggering any claims for compensation.

ALS Consulting shall promise to inform the customer immediately about any case of force majeure and the suspension of services.

§ 14 Amendments

ALS Consulting may amend these General Terms and Conditions of Business at any time. ALS Consulting shall separately refer to this on its home page in each case. The customers shall be obliged to check whether there have been any new amendments to the General Terms and Conditions of Business on the home page at regular intervals, but at the latest before placing a specific order.

Each time that the General Terms and Conditions of Business are amended, the customer may terminate the agreement immediately and without any period of notice.

If the customer does not object to any amendment within one week of being informed about it or if it confirms it by placing an order without making any special reference to the amendments, the amended conditions shall apply.

§ 15 Assignment

Any assignment of claims arising from the contractual relationship shall require prior approval from ALS Consulting.

§ 16 Choice of Law

The laws of the Federal Republic of Germany shall exclusively apply to the contractual relationship between customers and ALS Consulting to the exclusion of the rules governing any conflict of laws within international private law and the UN Convention on Contracts for the International Sale of Goods.

§ 17 Place of Jurisdiction

Any lawsuit should be initiated at the court, which is responsible for the headquarters of ALS Consulting Services GmbH in the case of any disputes arising from the contractual relationship, if the applicant is a legal entity in public law or a special fund governed by public law. This is currently Lörrach/Germany. The same shall apply if the petitioner is a businessperson and the business involves a commercial transaction for this person. ALS Consulting shall also be entitled to initiate a lawsuit at the place of the businessperson's branch, the headquarters of the legal entity or the location of a public body.

§ 18 Written Form/Severability Clause

Any amendment or supplement to these terms and conditions, including any waiver of this clause, must be made in writing. The same shall apply to any waiver of the requirement to put matters in writing.

If one or several of the clauses of this agreement are invalid, the contract partners shall agree on a substitute ruling, which most closely matches the economic purpose of the invalid ruling. Apart from this, the invalidity shall not affect the validity of the other stipulations. The same shall apply to any gaps in the rules in these terms and conditions.