



VIVIAN AZEM BAGGIO SEKINO

Tradutora Pública & Intérprete Comercial | Sworn Translator & Commercial Interpreter

JUCESP – Junta Comercial do Estado de São Paulo – Mat./Reg. #1909

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BOOK No. A-2025

TRANSLATION NO. A-2025-038

PAGE No.

- 1 -

I, the undersigned Sworn Translator and Commercial Interpreter, do hereby CERTIFY and attest that the attached document, written in the PORTUGUESE language, was submitted to me for translation into ENGLISH, the content of which is as follows:

[Translator's Note: The document presented for translation is a set of General Business Conditions ("CGN") from the company RS Assessoria Aduaneira LTDA., officially registered at the Registry of Deeds and Documents and Civil Registry of Legal Entities of Santos, SP, under number 775,647. On each page of the main document, from page 1 to page 17, there is a stamp with the following content: "RTDCPJ Santos | REGISTRATION No. | 775647 | [illegible initials]". In the bottom right corner of each page of the main document, from page 1 to page 17, it reads: "Page | [respective page number]".



Registry of Deeds and Documents and Civil Registry of Legal Entities - Judicial District of Santos - State of São Paulo

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REGISTRATION FOR PUBLICATION AND ENFORCEABILITY AGAINST THIRD PARTIES

No. 775,647 of July 29, 2025

I hereby certify and attest that the eighteen-page (18-page) paper document was presented on July 29, 2025, filed under protocol number 681,138, and electronically registered on this date under number 775,647 in Registry Book B of this Registry of Deeds and Documents of the Judicial District of Santos - SP.

Presenter: JOSE ROBERTO SASSAKI

Content: REGULATIONS

*** This certificate is an essential and inseparable part of the registration of the document described above.**

Santos-SP, July 29, 2025

[Illegible signature]

Ana Carolina Marins de Azevedo Soares Alvarenga – Deputy
(ELECTRONICALLY SIGNED)

Fees	State	Ipesp	Civil Registry	Court of Justice
BRL 179.78	BRL 51.02	BRL 34.92	BRL 9.52	BRL 12.32
Public Prosecutor's Office	ISS (Service Tax)	Travel Expenses	Other Expenses	Total
BRL 8.56	BRL 3.59	BRL 0.00	BRL 0.00	BRL 299.71



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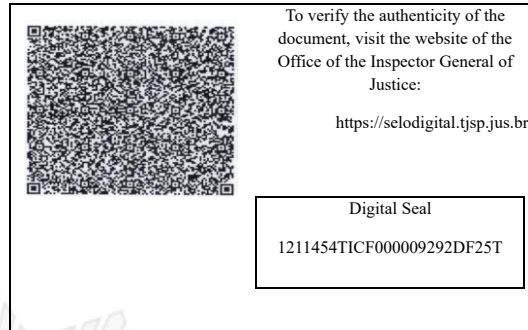
Idiomas: Inglês <> Português | Languages: Portuguese <> English

BOOK No. A-2025

TRANSLATION NO. A-2025-038

PAGE No.

- 2 -



GENERAL BUSINESS CONDITIONS (“CGN”)

RS Assessoria Aduaneira LTDA.

“RS Assessoria Aduaneira” [“RS Customs Brokerage”]

Corporate Taxpayer ID (CNPJ) No.: 02.347.994/0001-42

CLAUSE 1: INITIAL CONSIDERATIONS

- 1.1. All services we provide are based solely on this agreement, unless a written contract with the **CONTRACTING PARTY** states otherwise. We will only accept different conditions if we give explicit written confirmation.
- 1.2. Verbal explanations from our employees, subcontractors, or any other representative acting on our behalf will not create a binding contract unless they are explicitly written and authorized by the company's management.
- 1.3. These terms and conditions also apply immediately to ongoing business from the moment the **CONTRACTING PARTIES** become aware of our services.
- 1.4. Should a court of law declare any individual clause invalid or unenforceable, the remaining clauses will still be valid and enforceable.
- 1.5. In addition to the provisions below, our services are also subsidiarily governed by the rules of the associations to which we belong and by the normative resolutions of Brazilian regulatory agencies. The interpretation of the most current version of these rules and resolutions shall always apply.

CLAUSE 2: GLOSSARY

- a) **Bill of Lading:** A document that outlines the terms of a contract between a shipper and a transportation company for moving freight between specified ports for a certain fee. It is usually prepared by the shipper on forms provided by the carrier and functions as a document of title, a contract of carriage, and a receipt for the goods. In this context, the term includes traditional Bills of Lading, as well as electronic and express invoices, “Air Waybills” (AWB), and all similar documents, regardless of the mode of transport used.
- b) **Transport:** The process of moving cargo from one location to another, using any mode of transportation.
- c) **Carrier:** The individual or company that physically transports the goods using its own fleet of vehicles (e.g., Shipowner, Airline, Road/Rail/Pipeline Carrier).
- d) **Non-Vessel Operating Common Carrier (NVOCC):** An individual or company providing transport-related services, either jointly or separately, such as consolidation, storage, handling, packing, or distribution of goods, along with ancillary services. An NVOCC is considered a carrier because of an explicit or implied commitment to assume responsibility, which comes from issuing a bill of lading.
- e) **Vehicle:** A vessel, truck, aircraft, or other means used to transport the goods.



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Idiomas: Inglês <> Português | Languages: Portuguese <> English

BOOK No. A-2025

TRANSLATION NO. A-2025-038

PAGE No.

- 3 -

- f) **Freight Forwarder:** An individual or company that offers intermediary services related to the transportation, consolidation, storage, handling, packing, or distribution of goods, as well as ancillary services like obtaining cargo insurance and collection.
- g) **Customs Broker:** An individual or company that offers customs clearance and consulting services, including but not limited to customs and tax matters, declaring goods for official purposes, or obtaining payment or documents related to the goods.
- h) **Fees:** All expenses and monetary obligations paid by the **CONTRACTING PARTY**, including, but not limited to, freight, dead freight, demurrage, detention, THC (Terminal Handling Charge), etc.
- i) **Container:** Equipment used for transporting goods, not to be confused with packaging or wrapping used as packaging for goods.
- j) **Cargo:** Any goods, including live animals, not to be confused with containers, pallets, or similar transport or packaging equipment.
- k) **Contracting Party:** Any individual who has rights or obligations under a service agreement entered into with this company.
- l) **Contracted Party:** The name used to represent the company **RS ASSESSORIA ADUANEIRA LTDA.** throughout this document.
- m) **Special Drawing Rights (SDR):** An international reserve asset created by the IMF in 1969 to supplement its member countries' official reserves. Its value is based on a basket of five currencies: the U.S. dollar, the euro, the Chinese renminbi, the Japanese yen, and the British pound sterling.

CLAUSE 3: SERVICE PROVISION AND COMMERCIAL PROPOSAL

- 3.1. For the purposes of this document, the **CONTRACTED PARTY** provides customs clearance services for both import and export operations. When necessary, it may also act as an intermediary in contracting additional logistics services, always as the legal representative of the **CONTRACTING PARTY**, and when such action is more advantageous to the interests of both parties. This role aims to improve efficiency, reduce bureaucracy, increase process security, and facilitate managing any changes in the consignee and/or blocks on container delivery. The **CONTRACTED PARTY** is not responsible for specific delivery deadlines for the goods, as these deadlines depend on third parties involved in the logistics chain.
- 3.2. The services provided by the **CONTRACTED PARTY** to the **CONTRACTING PARTY** will be limited to the specifications outlined in the commercial proposal or the contract signed between the parties. These documents will specify all amounts and conditions to be followed. If these documents are not available, the rules outlined in this instrument will govern the provision of any services by the **CONTRACTED PARTY**.
- 3.3. Any expansion of services or other modifications to the conditions agreed upon by the **Parties**, except for cancellations before acceptance by the **CONTRACTING PARTY**, will only be allowed with the explicit approval of both **Parties** and will involve a revision of the price, either upward or downward, by mutual agreement.
- 3.4. Likewise, in the course of its activities, the **CONTRACTED PARTY**, provided it is properly authorized by the importer/exporter to represent them legally, may record in the Mercante system fees and surcharges not specified in the bill of lading or in the negotiations with the **CONTRACTING PARTY**.
- 3.5. Furthermore, it is emphasized that any changes concerning deadlines and conditions that originate, directly or indirectly, from air or sea companies or third parties involved in transportation will be the sole responsibility of those parties. Therefore, the **CONTRACTED PARTY** is hereby released from any liability.



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Idiomas: Inglês <> Português | Languages: Portuguese <> English

BOOK No. A-2025

TRANSLATION NO. A-2025-038

PAGE No.

- 4 -

- 3.6. The **CONTRACTING PARTY** is aware that the **CONTRACTED PARTY** may subcontract and serve as an intermediary in certain operations, always acting as its legal representative. Such decisions are solely the responsibility of the **CONTRACTED PARTY**, and any liability for subcontracted services will fall on the party who performed them, unless otherwise specified.
- 3.7. The **CONTRACTING PARTY** acknowledges that, when proposing the intermediation of sea or air freight rates with carriers, the prices charged by them are subject to validity periods. The **CONTRACTED PARTY** cannot be held responsible for any changes in these prices or conditions set by such third parties.
- 3.8. The **CONTRACTING PARTY** acknowledges that when it requests the **CONTRACTED PARTY** to act as an intermediary with sea, air, or road carriers, freight forwarders, and/or terminals, it will take full and exclusive responsibility for all costs, charges, and burdens resulting from these operations. This includes, but is not limited to, demurrage, penalties for shipment cancellation, vessel transfer, additional storage, and any other applicable fees. These negotiations are conducted by the **CONTRACTED PARTY** as the **CONTRACTING PARTY**'s legal representative, in its name and at its own risk.

CLAUSE 4: GENERAL OBLIGATIONS AND RESPONSIBILITIES OF THE PARTIES

- 4.1. The **CONTRACTING PARTY**, without affecting any other obligations outlined in private instruments or mandated by law, acknowledges that it must:
- a) Provide all necessary documents, information, guidance, and clarifications promptly to ensure the proper progress of the contracted services. This includes, but is not limited to, identifying the importer/exporter, origin, classification of goods (NCM - Mercosur Common Nomenclature), description of the goods, quantity/volume, net/gross weight, and declared value, as well as relevant internal rules and procedures. This allows the **CONTRACTED PARTY** to properly perform customs clearance activities and send accurate information to the Federal Revenue systems. The **CONTRACTING PARTY** will be solely responsible for any consequences caused by inaccurate declarations, descriptions, or information, including customs fines, operational costs for corrections, and any indemnities owed to the **CONTRACTED PARTY** as a result.
 - b) Ensure that all goods are properly packed, stowed, and/or in a condition to withstand the inherent risks of transport, in accordance with the law, and to comply with all laws, regulations, and requirements of the intervening/consenting authorities involved in the operation. The **CONTRACTING PARTY** will also be solely responsible for adhering to legal and regulatory standards, as well as for paying all taxes, fees, fines, expenses, and losses resulting from any illegality, inaccuracies, or insufficiency of information, marking, numbering, addressing, or other elements related to the goods and logistics operation, unless such services have been explicitly contracted with the **CONTRACTED PARTY**.
 - c) Certify that all goods that are, or may become, classified as hazardous, flammable, harmful, or that may cause damage to third parties or property, are properly identified, classified, and declared, in accordance with applicable legal standards. Assume full responsibility for their accuracy and truthfulness, and provide the **CONTRACTED PARTY** with all necessary information so that it, as the **CONTRACTING PARTY**'s legal representative, can relay it accurately and promptly.
 - d) Be fully responsible for fines, penalties, and costs resulting from any corrections or changes requested in the Bill of Lading, Cargo Manifest, or equivalent document. The **CONTRACTING PARTY** acknowledges that the carrier and/or the **CONTRACTED PARTY** may require, as a condition for making these changes, the submission of a



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Idiomas: Inglês <> Português | Languages: Portuguese <> English

BOOK No. A-2025

TRANSLATION NO. A-2025-038

PAGE No.

- 5 -

letter of indemnity and/or a financial guarantee, such as a security deposit or similar instrument.

- e) Be responsible for paying detention, demurrage, and storage fees, including but not limited to in the following cases: (i) Failure to present containers for shipment within the free time granted by the terminal, regardless of the reason for the delay; (ii) When the terminal does not grant free time, such as for dangerous goods or special containers; (iii) When it is necessary to transfer the cargo; and (iv) When the transfer exceeds the free time, in which case the terminal may charge for the entire period, starting from the removal of the empty container until the actual shipment of the goods.
- f) Be responsible for contracting Cargo Insurance with a DDR (Damage During Discharge and Reloading) clause to ensure full indemnity in case of loss or damage.
- g) Indemnify, defend, and hold harmless the carrier and the **CONTRACTED PARTY** from any loss, damage, claim, liability, or expense of any kind arising from violations of the Bill of Lading (or other transport document), this agreement, or any other terms agreed upon between the **Parties**, as well as from non-compliance with any legal obligation, or any cause related to the products for which the carrier and the **CONTRACTED PARTY** are not responsible.

4.2. The **CONTRACTED PARTY**, without prejudice to any other obligations set forth in private agreements or mandated by law, commits to:

- a) Be properly authorized by all relevant public bodies and competent entities to perform customs clearance activities, maintaining valid licenses, registrations, and authorizations throughout the entire duration of the contract; and be fully responsible for ensuring that any third parties it hires or subcontractors it engages to provide the contracted services also adhere to these requirements.
- b) Perform the services contracted by the **CONTRACTING PARTY**, through all phases and stages until their completion, in accordance with legal standards and the conditions and specifications agreed upon with the **CONTRACTING PARTY**.
- c) In emergencies, including identifying failures in subcontracted services or intermediation actions by the **CONTRACTED PARTY** that could jeopardize the proper completion of the contracted services, the **CONTRACTED PARTY** will take the necessary preventive and/or corrective measures to maintain the integrity of the **CONTRACTING PARTY's** operation. It will do so with the goal of fulfilling its contractual obligations in the best possible way, without needing prior approval from the **CONTRACTING PARTY** for the verified emergency.

4.3. In the event of a total or partial breach of any of the contractual or legal obligations above, the aggrieved **Party** may notify the defaulting **Party** in writing to fulfill the obligation or correct the failure within ten (10) days of receiving the notification. Failure to do so grants the aggrieved **Party** the right to consider any existing agreement terminated and to seek compensation for the losses incurred.

4.3.1. The sanction specified above shall be in addition to any other legal or equitable remedies for breach of this instrument.

4.4. In addition to the rights and obligations outlined above, the **CONTRACTING PARTY** assures the **CONTRACTED PARTY** that:

- a) It is understood that the **CONTRACTED PARTY**, acting as a customs broker, operates solely in representing the **CONTRACTING PARTY** before the relevant authorities and in coordinating the documentation for import and export transactions. The **CONTRACTED PARTY** does not, under any circumstances, take custody of, possess, transport, or assume physical responsibility for the cargo. Consequently, any loss, damage, or misplacement of the



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Idiomas: Inglês <> Português | Languages: Portuguese <> English

BOOK No. A-2025

TRANSLATION NO. A-2025-038

PAGE No.

- 6 -

goods will be solely the responsibility of the carrier or the legally designated custodian of the cargo, as applicable.

- b) The **CONTRACTED PARTY** is not responsible for any changes in prices and transport conditions made by third parties, such as airlines or shipping lines. This includes, but is not limited to, the GRI (General Rate Increase), PSS (Peak Season Surcharge), WRS (War Risk Surcharge), or any other additional charges that third parties may impose. Suppose the **CONTRACTED PARTY** becomes aware of such changes during the provision of services. In that case, it agrees to notify and pass on any alterations in these conditions or prices to the **CONTRACTING PARTY** as soon as possible. These provisions also apply to freight, demurrage, and detention.
- c) The **CONTRACTING PARTY** is solely responsible for specifying which INCOTERMS (International Commercial Terms) will be used for the contracted transport. Therefore, any costs and/or expenses resulting from a misinterpretation of the rights and obligations of the selected INCOTERM will be the exclusive responsibility of the **CONTRACTING PARTY**, unless this type of consulting service was also contracted with the **CONTRACTED PARTY**.
- d) In the case of air transport, the **CONTRACTED PARTY** will not be responsible for obtaining special storage treatment (such as TC4 or any replacement). Its only obligation is to request it from the airline when required by the **CONTRACTING PARTY**, but it bears no liability for its actual implementation.
- e) In the event of canceling the transport contract after the booking is confirmed, even before a Clean Fixture, the **CONTRACTING PARTY** will be responsible for paying the full amount of any sea and/or road freight charges, the Cancellation Fee, and any applicable local fees. The **CONTRACTING PARTY** must reimburse the **CONTRACTED PARTY** for any amounts it has advanced on behalf of and for the account of the **CONTRACTING PARTY**.
- f) The **CONTRACTING PARTY** recognizes that requesting changes or corrections to documents such as the CE-Mercante (including modifications to the cargo or discharge manifest) may result in administrative and tax penalties from the Federal Revenue or other authorized bodies. The responsibility for such penalties will solely fall on the party responsible for the error, omission, or need for correction.
- g) If the **CONTRACTED PARTY** or third parties involved in the logistics operation are fined due to acts or omissions attributable to the **CONTRACTING PARTY**, including providing inaccurate data, documents, or instructions, the **CONTRACTING PARTY** agrees to fully reimburse the amounts paid for fines, charges, or penalties upon presentation of the relevant tax or administrative assessment.
- h) In the case of operations involving live cargo (animals), the **CONTRACTING PARTY** confirms it is fully aware of the applicable legislation and that all procedural arrangements depend solely on the instructions it provides, without which the cargo cannot be handled properly.

CLAUSE 5: APPLICABILITY

5.1. This instrument applies to all service contracts carried out directly by the **CONTRACTED PARTY** and acts as a supplement to any specific agreements related to the contracted operations and services.

CLAUSE 6: REGARDING ROAD TRANSPORT

6.1. The **CONTRACTING PARTY** acknowledges that the **CONTRACTED PARTY** does not offer domestic or international road transportation services independently or as a standalone operator, nor does it function as a carrier. In some cases, road transportation may be arranged as a supplementary part of international logistics operations (air, sea, or multimodal). In such circumstances, the **CONTRACTED PARTY** acts solely as an intermediary between the **CONTRACTING PARTY** and



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Idiomas: Inglês <> Português | Languages: Portuguese <> English

BOOK No. A-2025

TRANSLATION NO. A-2025-038

PAGE No.

- 7 -

the road transport service provider(s), with the primary goal of facilitating communication and speeding up the administrative process of hiring. The **CONTRACTED PARTY** does not assume, on its own behalf, any liability for the performance, deadlines, damages, or other obligations of the contracted road carrier. The **CONTRACTING PARTY** understands that liability for these services is entirely and solely with the hired provider, as in these cases, the **role of the CONTRACTED PARTY** is limited to acting as the **CONTRACTING PARTY's** legal representative before the hired road carrier.

- 6.2. The contracting of road transport services will always depend on the formal acceptance by the **CONTRACTED PARTY** and on the **CONTRACTING PARTY** obtaining Cargo Insurance with a Waiver of Subrogation Clause to ensure full compensation in case of loss or damage. It cannot be assumed that this service and/or product will be provided as a complement to other transport modes without additional cost to the **CONTRACTING PARTY**. The **CONTRACTED PARTY** will act solely as an intermediary between the **CONTRACTING PARTY** and the road transport service providers, under the terms and limits specified in item 6.1 above, without assuming any liability for the execution of the transport.
- 6.3. The **CONTRACTED PARTY** will keep an updated emergency and/or transport accident response plan to notify the **CONTRACTING PARTY** promptly of any irregularity during service. The **CONTRACTED PARTY** may act as an intermediary in communications with the **CONTRACTING PARTY**, but will not be responsible for direct actions or liabilities assigned to the transport service provider.
- 6.4. The **CONTRACTING PARTY** is responsible for paying freight charges and other transport-related fees unless there is an explicit agreement to the contrary. If the **CONTRACTING PARTY** chooses to delegate the payment to the **CONTRACTED PARTY** in its intermediary role, the **CONTRACTING PARTY** will still be fully liable for the payment, even if the end client delays or defaults. The **CONTRACTED PARTY** is not responsible for funds not received from the **CONTRACTING PARTY** or for any delays in settling the amounts owed.
- 6.5. When the **CONTRACTING PARTY** delegates payment through the **CONTRACTED PARTY** as an intermediary, the **CONTRACTED PARTY** will only make payments for the transport services performed by the carrier after receiving the full amount owed from the **CONTRACTING PARTY**, whether directly or through third parties. If payment is not made within the agreed-upon deadline, the **CONTRACTED PARTY** reserves the right to withhold or suspend payment to the carrier until the owed amounts are actually received from the **CONTRACTING PARTY**. The **CONTRACTING PARTY** assumes responsibility for any default that may occur due to the non-receipt of funds from its end client.

CLAUSE 7: REGARDING AIR TRANSPORT

- 7.1. The **CONTRACTED PARTY** will serve as the **CONTRACTING PARTY's** legal representative solely to facilitate communication and speed up bureaucratic procedures related to contracting air transport services, without taking on any liability in its own name for the execution of the services, deadlines, damages, or other obligations of the hired carrier.
- 7.2. The **CONTRACTING PARTY** acknowledges that liability for these services lies entirely with the hired provider. In such cases, the **CONTRACTED PARTY's** role is limited to acting as the **CONTRACTING PARTY's** legal representative with transport service providers, such as airlines, carriers, or freight forwarders. This representation is always in accordance with the **CONTRACTING PARTY's** interests and does not create direct or joint and several liability for the execution of the services.
- 7.3. Without prejudice to the other obligations assumed by the Parties herein, especially those described in the Proposals, the **CONTRACTING PARTY** commits to:



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JUCESP – Junta Comercial do Estado de São Paulo – Mat./Reg. #1909

Idiomas: Inglês <> Português | Languages: Portuguese <> English

BOOK No. A-2025

TRANSLATION NO. A-2025-038

PAGE No.

- 8 -

- a) Pay the agreed price in the manner, timeframe, and under the conditions specified in the respective commercial proposals or, if none exist, according to the rules outlined in this document.
- b) Provide the necessary information and data for the execution of the contracted transport. The **CONTRACTING PARTY** is liable for any damages that are a direct and exclusive result of untruthful information and/or a failure in its obligation to provide information and declare the cargo. It also undertakes to pay any applicable additional fees, expenses, and/or penalties, in addition to the provisions in the head of this clause;
- c) Inform the **CONTRACTED PARTY** of its internal rules and procedures necessary for the proper execution of the contracted transport;
- d) Request, from the **CONTRACTED PARTY**, at least **48 hours** before the cargo's arrival at the destination, any special storage treatment (such as TC4 or any replacement), subject to the payment of any applicable fees and/or tariffs.
- e) Notify the **CONTRACTED PARTY** of any deviation in the technical quality of the services provided so that the necessary adjustments can be made.

7.4. The **CONTRACTED PARTY**, in its role as the legal representative of the **CONTRACTING PARTY** under the terms and limits specified in items 7.1 and 7.2 above, will not be responsible for any loss or damage to the cargo.

7.5. For payment purposes, unless there is a specific written commercial proposal or contract stating otherwise, the **CONTRACTING PARTY** agrees to cover all costs and expenses related to the provision of the service as follows:

- I. As a general rule, the **CONTRACTED PARTY** will operate on a prepayment basis by issuing a Pro Forma invoice with a detailed cost estimate. After the services are performed, a final statement of accounts will be provided to the **CONTRACTING PARTY**, along with receipts and any value adjustments.
- II. In exceptional cases, and only if explicitly authorized in advance by the **CONTRACTED PARTY**, it may advance the operational costs on behalf of the **CONTRACTING PARTY**. In such cases, a payment period of 15 (fifteen) calendar days from the date of invoice issuance will apply.

7.6. For billing in the cases outlined in these clauses, the last price quoted to the **CONTRACTING PARTY** before the service begins will be considered valid for collection, unless it was questioned or met with a counteroffer during negotiations.

CLAUSE 8: REGARDING SEA TRANSPORT

8.1. The **CONTRACTED PARTY** will act as the **CONTRACTING PARTY's** legal representative solely to facilitate communication and expedite bureaucratic procedures related to contracting sea transport services, without assuming any liability for the execution of the services, deadlines, damages, or other obligations of the hired carrier.

8.2. The **CONTRACTING PARTY** recognizes that liability for these services lies solely with the hired provider. In such cases, the **CONTRACTED PARTY's** role is limited to acting as the **CONTRACTING PARTY's** legal representative with transport service providers, such as shipping lines, carriers, or freight forwarders. This representation is always aligned with the **CONTRACTING PARTY's** interests and does not create direct or joint and several liability for the performance of the services.

8.2.1. All subcontracted services are subject to specific conditions that may be required by the involved parties. Therefore, the contracted services may be canceled, postponed, or altered without prior notice.



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Idiomas: Inglês <> Português | Languages: Portuguese <> English

BOOK No. A-2025

TRANSLATION NO. A-2025-038

PAGE No.

- 9 -

- 8.2.2. The mandatory use of operational alternatives and standards to meet obligations on the same requested routes, or the forced use of different routes and standards, may lead to additional costs that the **CONTRACTING PARTY** must bear.
- 8.2.3. If charges are billed to the **CONTRACTED PARTY** by the sea transport service providers or other third parties hired to facilitate the transport, the **CONTRACTED PARTY** shall have the right of recourse against the **CONTRACTING PARTY**, who must participate in legal proceedings and assume liability for the damages or expenses claimed, as applicable.
- 8.3. The **CONTRACTED PARTY**, acting as the legal representative of the **CONTRACTING PARTY** and within the limits set forth in items 8.1 and 8.2 above, shall not be liable for any loss or damage to the cargo.
- 8.4. Without prejudice to the other obligations assumed by the Parties here, especially those described in the Proposals, the **CONTRACTING PARTY** agrees to:
- a) Arrange for the storage of the goods at the ports of origin and destination, at its own cost and risk.
 - b) During loading, if necessary and requested by the **CONTRACTED PARTY** or the **Carrier**, make the cargo available alongside the vessel at the pace required by the shipowner, without hindering the vessel from receiving it as quickly as possible, including outside of business hours. If the cargo is not made available, the shipowner is exempt from the obligation to load it on board in order to avoid prejudice to other shippers, and the vessel may set sail at any time without prior notice. In such cases, the **CONTRACTING PARTY** will be responsible for paying dead freight, overtime for labor, and other costs resulting from this failure, including Detention, to be calculated per day or fraction thereof for the waiting time;
 - c) Arrange for the hooking on or off of the crane that will load or unload the cargo, if necessary.
 - d) During unloading, if necessary and requested by the **CONTRACTED PARTY** or the **Carrier**, make vehicles or other means of receiving the goods available at the pace required by the shipowner, without hindering the vessel from unloading as quickly as possible, including outside of business hours. If the **CONTRACTING PARTY** or its representative does not provide the necessary means to receive the cargo at an ideal pace, it will be subject to *Detention* costs, to be calculated by the shipowner, per day or part thereof, as well as overtime for labor and other costs resulting from this failure.
 - e) Provide all necessary equipment for loading and unloading its goods, including, but not limited to, spreader bars, lifting frames, slings, and saddles. These must be properly certified for use in this operation, if required.
 - f) Be responsible for paying the container demurrage fee for equipment that may have been unloaded in the country and not removed from the bonded areas for the removal of the goods, expressly waiving the defenses of act of God or force majeure.
 - g) Notify about any inability to stack or specific handling requirements for the cargo; otherwise, it will be assumed that the goods are fully stackable, can be stowed below or on top of other cargo on board, and there are no restrictions for handling with a forklift or for on-deck stowage.
 - h) Ensure that the packaging of its product is suitable for the transportation involved and contains all the correct information (e.g., weight, lifting points, and center of gravity). The entity will be responsible if any inaccuracies in this information cause damage to personnel, the vessel, or equipment.
- 8.5. The **CONTRACTING PARTY** is aware that the carrier has the freedom to:
- a) Transport the charterer's cargo to the port of discharge using the originally nominated vessel or, alternatively, another vessel or mode of transport that can deliver the goods to the destination port, depending on the circumstances of any transport interruption at a different location.



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Idiomas: Inglês <> Português | Languages: Portuguese <> English

BOOK No. A-2025

TRANSLATION NO. A-2025-038

PAGE No.

- 10 -

- b) Carry out transshipment, store the cargo ashore or on a vessel, and then forward it to the port of discharge at their own expense, although the risk remains with the **CONTRACTING PARTY**.
- 8.6. To comply with the amendment to the International Maritime Organization's SOLAS (Safety of Life at Sea) Convention, the **CONTRACTING PARTY** must provide information about the verified gross mass (including tare weight, cargo, dunnage, among other items) for the shipment of the goods.
- 8.6.1. The provided weighing information must comply with the rules established by the International Maritime Organization. The **CONTRACTING PARTY** acknowledges that failure to meet these requirements within the deadlines set by the shipowners may result in the goods not being shipped.
- 8.6.2. The **CONTRACTING PARTY** also acknowledges that it is responsible for all expenses resulting from the failure to ship the goods due to non-compliance with the VGM (Verified Gross Mass) requirement, including detention, demurrage, storage, repackaging, handling, and all other costs associated with the goods remaining at the terminal for shipment.
- 8.6.3. The responsibility for the custody, maintenance, and return of the containers used in transport operations lies solely with the **CONTRACTING PARTY**, who must adhere to the deadlines and conditions established by the carrier and/or freight forwarder, with whom it will maintain direct communication for this purpose. The **CONTRACTED PARTY**, serving only as a customs broker, does not assume any liability for losses, damages, or penalties resulting from the non-return or improper return of the equipment.
- 8.6.4. If the **CONTRACTING PARTY** fails to deliver the designated cargo within the period established by the carrier ("window"), it will also be responsible for paying the "no-show" and/or "late arrival" fee, depending on the case and following the rules established by each Terminal and Carrier.
- 8.6.5. Charges resulting from the early delivery of a cargo unit to the port terminal, meaning before the scheduled shipping window, will be the sole responsibility of the **CONTRACTING PARTY**, who must cover any additional costs caused by this early delivery.
- 8.7. For payment purposes, unless there is a specific written commercial proposal or contract stating otherwise, the **CONTRACTING PARTY** agrees to cover all costs and expenses incurred from the provision of the service as follows:
- I. As a general rule, the **CONTRACTED PARTY** will operate on a prepayment basis by issuing a Pro Forma invoice with a detailed cost estimate. After the services are performed, a final statement of accounts will be provided to the **CONTRACTING PARTY**, along with receipts and any value adjustments.
 - II. In exceptional cases, and only if explicitly authorized in advance by the **CONTRACTED PARTY**, it may advance the operational costs on behalf of the **CONTRACTING PARTY**. In such cases, a payment period of 15 (fifteen) calendar days from the date of invoice issuance will apply.
- 8.8. For billing in the cases outlined in these clauses, the last price quoted to the **CONTRACTING PARTY** before the service starts will be considered valid for collection, as long as it was not questioned or met with a counteroffer during negotiations.

CLAUSE 9: REGARDING CUSTOMS CLEARANCE

- 9.1. For providing customs clearance services, the **CONTRACTED PARTY's** scope of work will be limited to what is specified in the Service Agreement and/or Commercial Proposal. These documents will include all amounts and conditions to be followed, and if they are not present, the rules outlined in this instrument for service provision, liability, and billing will apply.
- 9.1.1. Any expansion of services or other modification of the conditions agreed upon by the **Parties**, except for its cancellation before acceptance by the **CONTRACTING PARTY**, will only be



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Idiomas: Inglês <> Português | Languages: Portuguese <> English

BOOK No. A-2025

TRANSLATION NO. A-2025-038

PAGE No.

- 11 -

permitted with the express consent of both **Parties** and will involve a revision of the price, either upward or downward, by mutual agreement.

- 9.2. The **CONTRACTING PARTY** will be responsible for providing complete, accurate, and timely information to the **CONTRACTED PARTY** regarding the identification of the importer/exporter, origin, classification of goods (NCM), description of goods, quantity/volume, net/gross weight, and value to be declared, so that the latter, in performing its customs clearance activities, can submit the correct information to the Federal Revenue systems.
- 9.3. To limit its liability, the **CONTRACTED PARTY** states that any damages resulting from the execution of the highlighted services, as long as they are properly proven and caused solely by the fault of the **CONTRACTED PARTY**, will be limited to the taxes and customs or tax fines, capped at the value of the service provided per event when there is a commercial proposal. If there is no proposal, the cap will be the equivalent of one national minimum wage per event. For losses due to delays in providing services, where the direct and sole responsibility of the **CONTRACTED PARTY** is proven, the limit will be the fee amount for the specific service that was delayed.
- 9.4. For payment purposes, the **CONTRACTING PARTY** agrees that unless there is a specific written commercial proposal indicating otherwise, it will pay the **CONTRACTED PARTY** at least 1 (one) national minimum wage for each Import Declaration (DI) or Single Export Declaration (DUE), as applicable. Payment must be made when the goods are cleared through customs and delivered to the **CONTRACTING PARTY**.

CLAUSE 10: REGARDING CARGO STORAGE

- 10.1. The **CONTRACTING PARTY** acknowledges that the **CONTRACTED PARTY** is not a bonded terminal and does not provide direct cargo storage services. It acts solely as an intermediary, upon request, to assist in hiring the selected cargo terminal. This role will always be performed in the best interest of the **CONTRACTING PARTY**, with the sole purpose of facilitating communication and streamlining bureaucratic procedures. The **CONTRACTED PARTY** does not assume, in its own name, any liability for the execution of or other obligations related to the contracted service. The liability for such services rests entirely with the hired provider, with the **CONTRACTED PARTY** acting only as the **CONTRACTING PARTY**'s legal representative before the involved terminal and/or warehouse.
- 10.1.1. Whenever intermediation for hiring cargo storage services is requested, under the terms and limits provided in item 10.1 above, and when necessary and previously agreed upon for each shipment, the storage-related amounts may be paid by the **CONTRACTED PARTY** on behalf of the **CONTRACTING PARTY**. In this case, such amounts will be deducted from the funds previously provided or reimbursed later by the **CONTRACTING PARTY**, under the terms and conditions agreed upon by both parties.
- 10.1.2. Even if the **CONTRACTING PARTY** uses the fee schedule negotiated between the bonded terminal and the **CONTRACTED PARTY**, the latter will only act as an intermediary and will not be liable under any circumstances for any services of this kind, within the limits and terms specified in clause 10.1.

CLAUSE 11: CARGO INSURANCE

- 11.1. The **CONTRACTING PARTY** acknowledges that the **CONTRACTED PARTY** is not an insurance broker or insurer. Therefore, in any insurance contract arranged through the **CONTRACTED PARTY**'s mediation, the latter will simply act as an intermediary and will not be responsible for paying indemnities or any costs or expenses related to the insurance of the transported goods.
- 11.1.1. According to the sole paragraph of Article 436 of the Civil Code, the parties agree that the **CONTRACTING PARTY** will be solely subject to the conditions, especially the rules on deductible payments, obligations, and indemnity limits, as provided by the policy of the contracted insurer, which can be reviewed upon request by the **CONTRACTED PARTY**'s commercial team.



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JUCESP – Junta Comercial do Estado de São Paulo – Mat./Reg. #1909

Idiomas: Inglês <> Português | Languages: Portuguese <> English

BOOK No. A-2025

TRANSLATION NO. A-2025-038

PAGE No.

- 12 -

11.1.2. If the **CONTRACTED PARTY**'s insurance policy is used, the **CONTRACTING PARTY** agrees not to hold the **CONTRACTED PARTY** liable, and any recourse action by the insurer will be solely the responsibility of the **CONTRACTING PARTY**.

CLAUSE 12: GENERAL BILLING RULES

12.1. Payment for services provided by the **CONTRACTED PARTY** in its capacity as a customs broker, including fees, professional fees, reimbursements, and other related expenses, will depend on the **CONTRACTING PARTY** submitting the necessary documentation required to process clearance procedures and complete the respective operations, as mandated by the relevant authorities.

12.2. In the case of international operations involving contracting freight or other logistics costs through the **CONTRACTED PARTY**, the corresponding amounts must be converted to the local currency at the exchange rate in effect on the date of actual payment or paid in full in the agreed foreign currency (preferably in US dollars), as specified in the commercial proposal or related documentation.

12.3. Any debts resulting from the intermediation and/or provision of services by the **CONTRACTED PARTY** that are not paid by the billing date will accrue administrative charges of 10% (ten percent) on the total service value, plus 1% (one percent) daily interest until the debt is paid.

11.2.1.[sic] For debts that must be collected through third parties, whether in an extrajudicial or judicial proceeding, an additional 10% (ten percent) will be payable to these third parties as professional fees.

11.2.2.[sic] Outstanding bills may be subject to protest and registered with credit protection agencies without prior notice, due to the automatic default upon the bills' expiration. During the same period, the **CONTRACTED PARTY** will have the right to immediately suspend the provision of services to the **CONTRACTING PARTY**.

11.2.3.[sic] The amounts specified in this agreement may be enforced through an execution proceeding. The contracting parties hereby acknowledge that these amounts can be determined via simple arithmetic, making this instrument an extrajudicial enforcement instrument under the terms of Article 784, III, of the Code of Civil Procedure. Additionally, a 20% legal fee on the total amount will be due if collection is made by a lawyer, either judicially or extrajudicially.

12.4. For payments related to freight, dead freight, operational costs, expenses/expenditures, penalties, and/or fines, the following must be observed:

a) The **CONTRACTING PARTY** is fully responsible for such amounts and must adhere to the conditions set by the Carrier, freight forwarder, or relevant service provider, including any interest for late payments.

b) All costs resulting from fumigation, restowing, separation of loose cargo, on-board weighing, repairs, change of packaging, and any extraordinary handling of the cargo will be paid by the **CONTRACTING PARTY**.

c) The **CONTRACTING PARTY** will be fully responsible for losses, costs, and penalties related to contaminated, non-fumigated, or inadequate dunnage, including additional transportation or route deviation costs.

d) The **CONTRACTING PARTY** shall be responsible for paying any fees, taxes, or charges imposed on the cargo, based on its quantities, nature, or tax classification.

12.5. For payments that need to be converted to the national currency (Real), the Central Bank's exchange rate (PTAX) at the start of the payment day will be used, with an additional 8% (eight percent).

12.6. The designated place of payment for all legal matters is the city of Santos, SP.

CLAUSE 13: ABANDONMENT OF GOODS AND DEVANNING

13.1. If the **CONTRACTING PARTY** fails to retrieve its goods by the end of the *free time* period, or if the **CONTRACTING PARTY** is involved in judicial or administrative proceedings that could potentially delay the return of the containers, the resulting expenses will always be the responsibility of the **CONTRACTING PARTY**. This includes, but is not limited to, storage, handling, weighing,



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Idiomas: Inglês <> Português | Languages: Portuguese <> English

BOOK No. A-2025

TRANSLATION NO. A-2025-038

PAGE No.

- 13 -

transportation, attorney's fees, notary costs related to legal proceedings, and other expenses necessary to return the containers to the sea carrier's fleet, without prejudice to the collection of demurrage and/or other applicable fees, which will be charged until the date when there is confirmation that the containers have been effectively returned to and received by the sea carrier.

CLAUSE 14: APPLICABLE LAW AND CHOICE OF VENUE

14.1. These General Conditions and the services provided by the **CONTRACTED PARTY** are governed and interpreted according to the laws of Brazil. In case of any dispute between the **CONTRACTED PARTY** and the **CONTRACTING PARTY** regarding their services, the parties hereby choose the Judicial District of Santos/SP as the venue to resolve any disputes arising from the obligations outlined herein, waiving any other jurisdiction, regardless of its privileges.

CLAUSE 15: FINAL PROVISIONS

15.1. The nullity of any clause or condition agreed upon will not affect the validity of this entire instrument, which will remain valid and enforceable in all its other terms and conditions.

15.2. Any eventual acceptance by the **CONTRACTED PARTY** of non-compliance or different compliance with any clause or condition will be considered mere tolerance, and cannot be regarded as a waiver, novation, or pardon, with the full performance of the obligation being required at any time.

Santos, July 29, 2025.

RS Customs Brokerage LTDA

[Illegible Signature]

JOSÉ ROBERTO SASSAKI

CPF [Individual Taxpayer ID]: 048.748.618-28

And nothing else was contained in the aforementioned document, which I have faithfully translated from the original, respecting its meaning and content. IN WITNESS WHEREOF, I have hereunto set my hand and seal. São Paulo, August 07, 2025.



This document has been digitally signed by VIVIAN AZEM BAGGIO SEKINO.

To verify this signature, please access the following link:

<https://www.qrassinaturas.com.br/CheckPadesRest?c=ZZRM-S95M-94RG-YHTX>



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