LISTER INTERNATIONAL

CUSTOMS SERVICES AGREEMENT TERMS AND CONDITIONS

LISTER INTERNATIONAL LTD GENERAL TERMS & CONDITIONS FOR CUSTOMS SERVICE

1 Scope

1.1 These General Terms & Conditions for Customs Services (GTC) shall apply to all services related to customs clearance, including issuance of transit documents carried out by LISTER ("Services") and shall be regarded as an incorporated part of the agreement for customs services entered into with LISTER (the "Agreement").

2 Obligations of LISTER

2.1 LISTER shall carry out the Services with due care and skill and shall use reasonable efforts to ensure seamless operation for the Principal.

2.2 Unless otherwise agreed, LISTER shall not be present at the taking of samples and the examination of the goods.

2.3 LISTER must require from the Principal the necessary records and information, to the extent their relevance is reasonably known to LISTER. LISTER has no duty to inquire into either the accuracy or the adequacy of documents and information received from the Principal.

2.4 LISTER is entitled in its sole discretion to refuse to perform any acts and activities required by the Agreement or any specific order, provided such decision is communicated to the Principal as soon as possible. Inter alia, LISTER may decide to do so where LISTER suspects a violation of applicable legislation or where the Principal is in breach of its obligations.

3 Obligations of the Principal

3.1 The Principal shall document the existence of the company, its current place of business and names of the person(s) authorised to lawfully represent the company in the form of an excerpt of the company's entry into the company register. If the Principal is a private individual, that person must hand over a copy of his passport/identity card.

3.2 The Principal is responsible for obtaining any necessary licenses and permits, including import and export licenses.

3.3 The Principal shall provide all necessary records, information and data in a timely fashion and shall immediately answer any enquiries by LISTER. The Principal warrants the accuracy and completeness of the information given including that the goods are not subject to any bans, restrictions, sanctions or protected commercial rights.

3.4 The Principal shall at his own initiative notify LISTER of any special circumstances. Unless otherwise informed, LISTER will assume that no binding information exists in relation to tariff or origin.

3.5 Where the Principal's deferment account is to be used by LISTER, the Principal shall ensure that the account and the IT authorisation have been set up with the customs authorities in the country of import clearance.

3.6 Where LISTER' deferment account is used, LISTER must receive payment of all duties, levies, interests, VAT, compensatory amounts and demands (together "Outlays") prior to releasing the goods to which the Outlays relate.

3.7 The Principal shall be obliged to immediately verify the information contained in the customs declaration or any other document in relation to properties of the goods, tariff number, value, number, type and weight of the goods, transport costs, tooling costs, commissions, brokers' fees, price reductions, status of the goods, encodings for documents and explanations concerning bans and restrictions, and any other variables relevant to the value of the goods.

3.8 Upon demand, the Principal shall provide the authorities with all requested documents and shall make the necessary data and documents accessible should recourse be made by the authorities against LISTER in connection with its activities on the Principal's

behalf. All documents upon which the customs declaration is based, such as movement certificates (Form A, EUR1, AT.R, EURMED), declarations of origin, freight documents etc. together with the customs declaration must be kept by the Principal on its own premises for a period corresponding to the legal limitation of time applicable in the country where the customs declaration is submitted, except where LISTER is obliged to keep such documents.

4 Charges and lien

4.1 Payment for Services shall be received on LISTER' bank account no later than on the due date of the invoice.

4.2 The Principal must notify LISTER of any objections to an invoice within 8 days of the invoice date. Disputes regarding an invoice shall not release the Principal from its obligation to pay on time and the Principal shall only be entitled to set-off claims, which are undisputed.

4.3 LISTER may at any time amend the charges by giving one month's written notice to the Principal.

4.4 If, in LISTER' sole discretion, the credit worthiness of the Principal is reduced, LISTER may require prepayment or security for payment. This also applies in relation to pending services.

4.5 Where a LISTER group company or a subcontractor of a LISTER group company carries out the transport of the goods to which the customs clearance services relate, such LISTER Group company shall have a lien on the goods until all duties, levies, taxes and VAT relating to such goods have been paid.

5 Indemnity

5.1 The Principal shall indemnify and hold LISTER harmless for any liabilities, losses, fees, fines, penalties, third party claims (including claims from customs and excise authorities) additional work and costs, including legal fees, (together "Liabilities") arising i) as a consequence of LISTER acting in accordance with the Principal's instructions, ii) from a breach by the Principal of the Agreement, or iii) where LISTER has undertaken, on behalf of the Principal, to issue a transit document from any delay or failure by the carrier of the goods or the transit receiver resulting in the transit document not being cleared correctly and in due time regardless of the reason.

5.2 Where LISTER acts as an indirect representative of the Principal, the Principal shall moreover indemnify and hold LISTER harmless for Liabilities exceeding an amount of ten (10) times the service charge payable by the Principal for the particular service (order), which led to the Liabilities, regardless whether such Liabilities have been caused by LISTER' negligence and LISTER should have known about the circumstances giving rise to the Liabilities, and whether in contract or tort.

6 Liability and time limit

6.1 Subject to the provisions of this clause 6, LISTER shall be liable towards the Principal in accordance with applicable law.

6.2 LISTER' liability whether in contract or tort shall be limited to an amount of ten (10) times the service charge payable by the Principal for the particular service (order), which led to the claim.

6.3 Neither of the Parties shall be liable towards each other for any loss of production, loss of profit, loss of goodwill or for any consequential or indirect losses.

6.4 Any claim by the Principal against LISTER arising in respect of any service provided by LISTER, shall be made in writing and notified to LISTER within 10 business days of the date upon which the Principal became, or ought reasonably to have become, aware of any event or occurrence alleged to give rise to such claim, and any claim not made and notified as aforesaid shall be deemed to be waived and absolutely barred, except where the Principal can show that it was impossible to comply with this time limit, and that the claim was made as soon as it was reasonably possible for the Principal to do so.

6.5 Notwithstanding the provisions of clause 6.4 above, LISTER shall in any event be discharged of all liability whatsoever and howsoever arising in respect of any service unless suit is brought and written notice thereof is given to LISTER within nine months from the date of the event or occurrence which gave rise to a cause of action against LISTER.

6.6 The limitations of liability of this clause 6 shall also apply in relation to any subcontractor of LISTER, and the Principal shall indemnify LISTER for any liability, which LISTER may suffer as a consequence of a claim being directed against a subcontractor in excess of what could have been claimed from LISTER in accordance with this clause.

7 Miscellaneous

7.1 Assignment: LISTER may assign its rights and obligations under the Agreement to any company directly or indirectly controlled by LISTER and the Principal undertakes to co-operate to affect such assignment expeditiously.

7.2 Force Majeure: LISTER shall not be liable for any failure to perform any services under any specific order where and to the extent performance is prevented or delayed by any circumstances and/or event, which LISTER could not reasonably avoid and the consequences of which LISTER was unable to prevent by the exercise of reasonable diligence.

7.3 Law and jurisdiction: Any dispute concerning or relating to the Agreement and any specific orders shall be referred to the competent court at the principal place of business of LISTER and shall be governed by the laws of that country without giving effect to any choice of law provisions.