

FEDEX LOGISTICS CANADA, INC. ("FEDEX LOGISTICS") STANDARD TRADING CONDITIONS

FedEx Logistics has adopted, and modified where appropriate, the Canadian Society of Customs Brokers' Standard Trading Conditions. All transactions which FedEx Logistics has with its clients will be governed by these Conditions and, unless the client advises otherwise in writing, FedEx Logistics will assume that the client is agreeable to be bound and will in fact be bound by these Standard Trading Conditions.

1. Definitions

"Canada Customs" means the Canada Border Services Agency, any other Department or Agency, and any other successor Department or Agency of the Government of Canada or any Province thereof having jurisdiction over imports and exports.

"Client" is any person, firm, association or corporation at whose request or on whose behalf, either directly or indirectly, FedEx Logistics undertakes any business or provides advice, information or services. "FedEx Logistics" is the corporation licensed by the Canada Border Services Agency, or other authorized body, to engage in the business of a Customs Broker.

"Customs Duties" means any duties, taxes and levies on imported goods under the Customs Act, the Customs Tariff, the Excise Act, the Excise Tax Act, the Special Import Measures Act or any other law relating to customs, excluding any penalties, interest or fines imposed under any of the aforesaid acts or any other law relating to customs.

"Disbursements" means any payment made by FedEx Logistics, on behalf of the client, for any product or service rendered in connection with the facilitation of the import and export of goods but not limited to Customs Duties, taxes, freight, storage, penalties, interest and fines and any other payments, including payments for goods on COD shipments made by FedEx Logistics on behalf of the Client.

"Services" shall mean those customs broker services in Annex A attached or available at <https://www.fedex.com/en-us/logistics/resources.html>, which are agreed to by the Client and FedEx Logistics.

2. Fees and Disbursements

(a) The fees for Services shall be in accordance with the fee schedule as agreed upon between the Client and FedEx Logistics as amended from time to time.

(b) The Client shall pay to FedEx Logistics all fees charged for the Services rendered by FedEx Logistics to the Client.

(c) Disbursements incurred by FedEx Logistics on behalf of the Client shall be reimbursed to FedEx Logistics by the Client.

3. Invoicing and Payment

(a) FedEx Logistics shall issue invoices to the Client for all fees and Disbursements pertaining to Services rendered to and on behalf of the Client.

(b) All such invoices shall be payable upon receipt, or as otherwise agreed, by the Client.

(c) Interest on all late payments shall be paid at the rate set by FedEx Logistics, as amended from time to time, upon which interest shall be charged commencing 14 days after the invoice date or as otherwise agreed.

(d) In the event of default of payment by the Client, FedEx Logistics, in addition to any other legal rights and remedies shall have the right to retain, in its possession, all goods of the Client which are currently in its possession and all goods of the Client which may, in the future, come into its possession. The right of possession shall include the right to sell the goods by public auction in the event that such default shall continue for a period of 45 days.

4. Advancement of Funds

(a) Upon request by FedEx Logistics, the Client shall provide to FedEx Logistics, prior to the release of a shipment of the goods imported by the client, sufficient funds to enable FedEx Logistics to pay on behalf of the Client all Disbursements that are estimated by FedEx Logistics to be payable on such shipment.

(b) If, at any time, FedEx Logistics or Canada Customs determines that additional funds are required with respect to goods imported by the Client, the Client shall upon demand advance such additional funds to FedEx Logistics.

(c) If after payment of Disbursements by FedEx Logistics concerning the goods imported by the Client any balance of funds remains outstanding to the credit of the Client, FedEx Logistics shall return to the Client, unless instructed by the Client to the contrary, any remaining balance of funds.

(d) If the Client fails to advance funds to FedEx Logistics upon request by FedEx Logistics as aforesaid, FedEx Logistics shall have no obligation with respect to rendering Services concerning the goods for which advance funds had been requested by FedEx Logistics.

5. Duties and Responsibilities of the Client

(a) The Client shall

i. provide to FedEx Logistics all information necessary for FedEx Logistics to provide the Services set out herein, including all information required to complete Canada Customs documentation and/or data requirements.

ii. promptly review all documentation and/or data and notify FedEx Logistics of any inaccuracies, errors or omissions found therein and advise FedEx Logistics promptly and within the time periods set out in paragraph 7 hereof;

iii. reimburse, indemnify and save harmless FedEx Logistics with respect to any of the matters set out in subparagraph (c) hereof;

iv. indemnify and save harmless FedEx Logistics against any and all actions, claims, suits or demands of any nature whatsoever arising from third party claims which result from inaccuracies, mistakes or omissions in the information and documentation provided to FedEx Logistics by the Client or its agents and relied upon by FedEx Logistics.

(b) The Client warrants that it is the importer, exporter, or owner of the goods for which it has retained FedEx Logistics; that it has full power and authority to retain, appoint as attorney and instruct FedEx Logistics; and that all information provided to FedEx Logistics shall be complete, true and accurate and acknowledges that FedEx Logistics shall be relying on such information to provide the services set out herein.

(c) The Client shall be solely liable for:

i. any and all Disbursements made by FedEx Logistics on behalf of the Client;

ii. any Customs Duties, fines, penalties, interest or other levies imposed by Canada Customs or other Government Departments with respect to the goods imported or to be imported into Canada, or exported or to be exported from Canada, by the Client.

iii. any loss or damage incurred or sustained by FedEx Logistics in relation to the provision of services to the Client herein.

6. Duties and Responsibilities of the Broker

(a) FedEx Logistics shall at all times provide Services in a timely and professional manner in accordance with the generally accepted standards of the Canadian customs brokerage industry and in compliance with all applicable laws and regulations of Canada and any Province or Territory thereof.

(b) FedEx Logistics shall take all reasonable steps to provide Services in accordance with the instructions from the Client, provided however, that should FedEx Logistics reasonably consider that it is in the interest of the Client to depart from the Client's instructions, FedEx Logistics shall have the authority to do so and shall be indemnified and saved harmless by the Client for so doing.

(c) FedEx Logistics shall provide to the Client in respect of each transaction or summary accounting made on the Client's behalf a copy of the accounting documents and/or data pertaining thereto.

(d) FedEx Logistics shall promptly account to the Client for funds received to the extent that these funds are:

i. for the credit of the Client from the Receiver General for Canada, or

ii. from the Client by way of advances provided in paragraph 4 hereof in excess of the Disbursements payable in respect to the Client's business with Canada Customs or other Government Departments.

(e) FedEx Logistics shall not be liable for any error in judgment or for anything which it may do or refrain from doing or for any resulting or consequential damage or loss caused by the negligence of FedEx Logistics or by an act of God or other act or cause beyond the reasonable control of FedEx Logistics. FedEx Logistics shall not be liable for any failure to provide the Services which is a result of the operation of the applicable laws of Canada or any other country or a change in the policies of Canada Customs.

(f) All of our information pertaining hereto shall be kept confidential by FedEx Logistics and its sub-agents, if applicable, and shall only be released to CBSA as required by law, subject to instructions provided by an authorized representative to FedEx Logistics to release the information to third parties; notwithstanding the foregoing, FedEx Logistics may provide any of such information to any direct or indirect subsidiary of FedEx Corporation. Client acknowledges and agrees that FedEx Logistics may use service providers, including IT, data entry and data hosting service providers, residing outside of Canada in connection with the Services.

7. Errors and Omissions

Any errors or omissions on Canada Customs documents and/or data transmissions must be reported in writing to FedEx Logistics by the Client as soon possible but in any event within 10 days of receipt of the documents and/or data. FedEx Logistics shall not be responsible for any errors or omissions unless the same are reported to FedEx Logistics within the said 10-day period.

8. Termination

In the event that the Agency Agreement and Power of Attorney is terminated and there are any outstanding matters pertaining to the Client for which FedEx Logistics has been engaged by the Client and for which FedEx Logistics remains liable, the Agency Agreement and Power of Attorney shall continue in force with respect to such matters until such matters are concluded and payment by the Client to FedEx Logistics of such funds as may be required to satisfy all outstanding payment liabilities of FedEx Logistics to Canada Customs and others (including all Fees and Disbursements) has been made by the Client.

9. Governing Law

These conditions shall be governed by the laws of the Province within Canada, or Territory, within which FedEx Logistics has its principal place of business and the Client hereby irrevocably attorns to the Courts of such Province or Territory. The General Agency Agreement and these conditions shall ensure to the benefit of and be binding upon the parties and their respective executors, administrators, successors and assigns.

10. Severability

Each of the clauses of these Standard Trading Conditions is and shall be deemed to be separate and severable and if any provision or part of these conditions is held for any reason to be unenforceable, the remainder of these Standard Trading Conditions shall remain in full force and effect.

Please initial: _____

I/We

Name of Client (company, partnership, or individual)

Canada Revenue Agency Business Number

of (address)

do hereby constitute, appoint, and authorize FedEx Logistics Canada, Inc. ("FedEx Logistics") 140437294 (BN), a Customs Broker licensed under the Customs Act, of 600-5550 Explorer Drive, Mississauga, Ontario L4W 0C3, as my true and lawful attorney and agent to transact business on my behalf, with the Canada Border Services Agency ("CBSA") and other applicable governmental departments, ministries, bureaus, and agencies in all matters relating to the import and export of goods (the "Services"), including but not restricted to, as applicable:

- (i) the release of and accounting for goods, document and data preparation, payment of, and refund of, all government duties, taxes and levies in respect of imported and exported goods released or to be released, and
- (ii) the transportation, warehousing and distribution of such goods

AND IN CONNECTION THEREWITH:

- (a) to obtain, execute, sign, seal, endorse and deliver for me and in my name all bonds, entries, permits, bills of lading, bills of exchange, warehouse receipts, declarations, claims of any nature, or other means of payment or collateral security which comes into FedEx Logistics' possession and to use same, including drawbacks and claims of any nature, for reimbursement of duties, taxes, levies and the like, and generally to use our name with full binding effect whenever and wherever it may be deemed appropriate or expedient for the purpose of any such business as set out above; and
- (b) to receive all such payments and sums of money as are now due or may hereafter become due and payable to me relative to the foregoing; and to endorse on my behalf and as my agent and to deposit to and for FedEx Logistics' own account all such payments.

I acknowledge that any duties, charges or other amounts paid on my behalf or to my account by my agent or sub-agent shall be a debt due by me to my agent or sub-agent, and any refund, rebate, drawback, or remission of such duties, charges or other amounts shall be the property of my agent or subagent, and I direct and authorize any governmental department, ministry, bureau, or agency or other party collecting same to deliver such rebate, refund, drawback, or remission to my agent or sub-agent.

I hereby certify that, to the best of my knowledge, all documents and/or information that will be provided to my agent by myself or on my behalf, in connection with this mandate, will be true, accurate and complete, including, but not limited to, precise descriptions and accurate values of each item contained within a shipment.

I acknowledge and agree that: (A) I must correctly select and delegate the required authority to FedEx Logistics Canada, Inc. in the CARM Client Portal, including the required visibility, user access and privileges to ensure that FedEx Logistics has the authority to perform the Services; (B) I must (i) fully understand, agree to, and comply with, the terms and conditions of the CARM Client Portal, as amended from time to time, to ensure that the CBSA does not suspend or revoke access to the CARM Client Portal, and (ii) ensure that neither my account with the CARM Client Portal, nor the authority delegated to FedEx Logistics therein, expire; and (C) I must post the required financial security, as applicable, for FedEx Logistics to perform the Services. If I do not comply with the foregoing, FedEx Logistics will not be able to perform the Services and will not be liable for any such failure to perform.

I further grant my attorney full power and authority to appoint any other person to whom a license to transact business as a Customs Broker has been issued under the Customs Act as a sub-agent to transact the aforesaid business on my behalf and to revoke any such appointment and to appoint any other person who holds such a license as a sub-agent in the place of any sub-agent whose appointment has been revoked, as my attorney shall from time to time think fit.

I agree and covenant for myself and my executors, administrators, successors and assigns to ratify and confirm all that my agent shall lawfully do on my behalf by virtue of these presents. I acknowledge that I remain liable for any transactions completed on my behalf by my agent, and I will fully indemnify and hold FedEx Logistics harmless, for all duties, taxes, penalties, interest, charges, levies, expenses, fees, claims, liabilities and/or other amounts paid or payable in connection with any Services performed and/or documents signed by FedEx Logistics on my behalf in connection with any Services or under this General Agency Agreement (the "Agreement").

The parties hereto have requested and agreed that this Agreement be drawn up in the English language.

This Agreement is subject to and incorporates by reference the Standard Trading Conditions in effect at the time of shipment of the applicable goods, a copy of which is attached or available at <https://www.fedex.com/en-us/logistics/resources.html>, and which has been read, understood, and agreed to by the undersigned. This Agreement is effective continuously as of the last date indicated below and shall be and remain in full force and effect until due notice of its revocation shall have been given to FedEx Logistics in writing and subject to Article 8 of the Standard Trading Conditions. Client understands that, upon revocation of this Agreement, Client must remove the delegation of authority from FedEx Logistics Canada, Inc. in the CARM Client Portal.

In witness whereof (Client Name) _____ has caused these presents to be sealed with its corporate seal or Articles of Incorporation attested to by the signature of its duly authorized officials at (Name of Municipality) _____ in (name of Province/State and Country) _____ this _____ day of _____, 20____.

(Name of Client)

FEDEX LOGISTICS CANADA, INC.

By: _____
(Please Print Name & Title of Authorized Representative)

Accepted by: _____

Date:

(Signature of Authorized Representative)
I hereby certify that I have authority to bind the Client.

Date:

Annex A - Customs Broker Services

The Customs Broker will provide to the Client import and export related services when requested by the Client and accepted by the Customs Broker. These may include:

- i. Providing information to assist the Client with setting up the Client's CARM Client Portal business account and/or obtaining or posting a bond, financial security or other security.
- ii. Assisting the Client in the preparation of information required by Canada Customs with respect to the information of goods into Canada by the Client or the exportation of goods from Canada by the Client.
- iii. Presenting information, by any acceptable means, on behalf of the Client to Canada Customs required to release and/or account for the Client's goods including information as may be required for in-bond transportation within Canada.
- iv. Paying requisite Customs Duties and disbursements by or on behalf of the Client and obtaining release of the goods from Canada Customs.
- v. Making arrangements for delivery and transportation of the goods.
- vi. Assisting the Client in preparing and presenting information required by domestic and foreign jurisdictions with respect to goods exported from Canada by the Client.
- vii. Providing information and advice concerning the relevant laws and regulations pertaining to the import into Canada and the export from Canada of the Client's goods.
- viii. Providing advice on tariff classification, value for duty, and any other relevant federal or provincial customs requirements.
- ix. Providing advice on federal and provincial tax implications, payment options and any other tax requirements concerning the Client's imported goods.
- x. Providing advice concerning Customs Duties refunds, drawbacks, and remissions, as well as appeals of tariff classification or value for duty decisions of Canada Customs.
- xi. Preparing and filing Customs Duties refunds, appeals, drawbacks and remission applications; all the foregoing at the instructions of and on behalf of the Client.
- xii. Providing advice, information and assistance to the Client on matters pertaining to the seizure, detention, and forfeiture of goods.
- xiii. Providing advice and assistance on all other matters necessary and incidental to the foregoing Services.