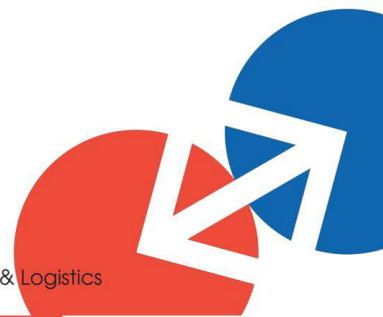


**GENERAL TERMS AND CONDITIONS CTS GROUP BV 2024**  
**Filed with the Chamber of Commerce in Amstelveen, Amsterdam.**

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## **1 Operation**

The provisions mentioned in the General Terms and Conditions of CTS Group B.V. are applicable to the operations of Wings & Wheels Express B.V., which trades under the name CTS Group European Distribution, and CTS Group Logistics B.V. Both these companies are collectively hereinafter referred to as CTS GROUP.

## **2 General Provisions**

Within these CTS GROUP General Terms and Conditions, we refer to the specific conditions AVC and/or CMR and/or LSF and/or NEV that apply to the following CTS GROUP activities:

- For transportation and forwarding assignments within the Netherlands: the General Transport Conditions (AVC), filed with the Registry of the District Courts of Amsterdam and Rotterdam;
- For international transportation: the Convention on the Contract for The International Carriage of Goods by Road (CMR), and additionally the aforementioned AVC;
- For customs activities: the Dutch Forwarding Conditions, filed by FENEX on 1 July 2004, with the Registry of the District Courts of Amsterdam, Arnhem, Breda, and Rotterdam, excluding Article 23;
- For logistics activities: the Logistics Service Conditions (LSV), filed by FENEX (Netherlands Association for Forwarding and Logistics) and TLN (The Dutch Association for Transport and Logistics), with the Registry of the Rotterdam District Court on 2 April 2014, under number 28/2014.

The most recently filed versions of the aforementioned terms and conditions shall always be considered applicable.

Before or at the conclusion of the agreement, these General Terms and Conditions were made available to the counterparty. The Tariff Terms and Conditions, which are an integral part of our General Terms and Conditions, were presented to the client similarly. The General Terms and Conditions and the Tariff Terms and Conditions can be consulted at [www.ctsgroup.nl](http://www.ctsgroup.nl).

## **3 Acknowledgement**

### *3.1 General*

The client acknowledges the provisions in these General Terms and Conditions, which they have taken notice of and accepted.

### *3.2 Binding and revision*

These General Terms and Conditions are binding for both the client and CTS GROUP; in the case of a revision, the client will be informed. The current version is available on the CTS GROUP (customer) website.

### *3.3 Non-binding*

All quotations made by CTS GROUP, in any form, are non-binding until an ensuing agreement is concluded, of which these General Terms and Conditions are a part unless expressly stated otherwise.

## **4 Liability**

### *4.1 Applicable Laws and Regulations*

CTS GROUP never accepts any liability for the potential illegality of offered goods/shipments regarding content, product classification, or packaging; if, according to the judgment of CTS GROUP, considering the nature or intended manner of transport or handling, it is inadequate or illegal, this may lead to the refusal of goods. CTS GROUP reserves the right to conduct ad-hoc or structural checks on the illegality of goods.

### *4.2 Limited Liability; Applicable Law*

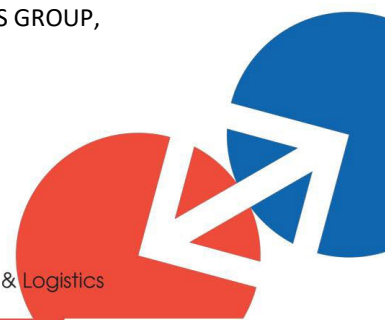
Limited liability of CTS GROUP may apply under the applicable Mandatory Law or from the General Terms and Conditions, with Mandatory Law always prevailing. For complete coverage of the total value of the goods, it is advisable to insure them against the total value risk. CTS GROUP offers the option to take out additional goods transport insurance at your expense and risk. For the transport of high-value or otherwise specific goods such as cosmetics, furniture, antiques, perishable and HACCP-related products, advance notification is required to coordinate the desired mode of transport. If you submit such goods for transportation to us without prior coordination, we assume no liability once the transfer is complete for any damages arising from the high value, susceptibility to theft, or sensitivity to damage of the goods.

### *4.3 Exclusion due to Lack of or Limited Supervision*

Drivers should be provided with the chance to be present during the loading and unloading processes, enabling them to conduct a visual inspection of both the goods visible from the exterior of the packaging and the manner in which the loading or unloading is carried out. If any discrepancies are noticed or the driver cannot be present, the driver will record the details on the consignment note.

### *4.4 CMR - Weight, Volume, Labelling*

The weights and/or dimensions specified on the CMR consignment note, or by any other means by CTS GROUP,



are not automatically acknowledged and do not serve as evidence against CTS GROUP unless the verification outlined in Article 8 § 3 CMR has occurred and is explicitly noted on the CMR consignment note.

#### *4.5 Additional Transport Insurance*

This is only finalised at the client's expense and risk, following a written order and written approval from the insurer. The decision to accept or decline this coverage rests with the insurer, and CTS GROUP has no authority in this matter.

## **5 Implementation**

### *5.1 Assignment*

An agreement to carry out the assignment is formalised upon receiving and confirming it in writing or through EDI using the 'Order Entry Module,' which is made available to the client by CTS GROUP.

It is emphasised that all deviations or additions appearing on the CMR consignment note that were not reported at the time of assignment are excluded. If applicable, the assignment must be provided within the time frames specified in the applicable Rate Conditions.

### *5.2 Customs and Excise Goods*

For customs goods, it is necessary to submit customs documents and the associated transport documents in writing to CTS GROUP before the agreement is finalised and prior to the loading process. CTS GROUP can never be held liable for non-completion of customs documents unless a written order for active mediation or execution of document completion has been provided. Transport, forwarding, and handling of excise goods such as alcohol or tobacco are not part of the standard service and can only occur after a separate (written) agreement regarding the specific terms and conditions.

### *5.3 VAT Taxation*

Services provided by CTS GROUP related to transportation and logistics or any other activity are subject to Dutch legislation following the Value Added Tax Law. Consequently, all assignments are taxable at the prevailing VAT rate in the Netherlands. CTS GROUP will consider requests to apply any alternative arrangement, including using the "Reverse Charge Mechanism" or otherwise, only after the client has provided the documents required by tax law for CTS GROUP's evidence to the Tax Authorities.

### *5.4 ADR Goods*

For ADR goods, CTS GROUP must receive a copy of the CMR and complete hazard documentation before loading. ADR shipments are not subject to standardised or guaranteed transit times. The client is responsible for all required documentation. Despite the preceding procedure, assignments are excluded for the (execution or handling) of goods classified under ADR Classes 1 ("explosive"), 6.2 ("infectious"), and 7 ("radioactive").

### *5.5 Documents*

The client, as defined in Article 1, holds the responsibility for creating, issuing, or organising the creation and issuance of all documents necessary for the successful completion of the assignment, including legally required ADR, customs, transport, and other documents. All documents that need to accompany the shipment, i.e., those that must be handed over to the recipient along with the goods, should be securely attached to the goods, utilising methods such as a 'pouch' or 'adhesive bag.' CTS GROUP is not obligated to deliver the goods using the signed proof of receipt obtained during loading. Within the EU network, various local documents are used per region as 'Proof Of Delivery.'

### *5.6 Labelling, Packaging, Freight Identification*

The client is responsible for clear and visible markings for labelling and freight identification per item regarding the product and complete labelling of the sender and recipient. According to legally prescribed requirements, ADR treatment symbols or identifications must also be present, along with approved packaging, transport documents, sender's declaration, and hazard cards. Unless expressly agreed otherwise, the client labels shipments with a CTS GROUP label containing a barcode. If the client does not label, CTS GROUP labels each shipment with a CTS GROUP freight label to enhance recognition in the European network. If consequential damages occur due to CTS GROUP's incorrect labelling, and the sender has provided clear and accurate addressing, CTS GROUP resolves its liability per the FENEX conditions. Cargo or goods packaged as a single unit or in multiple packages, such as containers, crates, bales, barrels, or other transparent or non-transparent packaging, are accepted without examining the quality and quantity of the contents. In such cases, the clause 'said to contain' automatically applies. A maximum of 9 individual packages can be loaded per shipment. Shipments comprising more than 9 individual packages are required to be palletised and sealed before submission, following which the shipment entity is transported using pallets.

### *5.7 Loading and Unloading Facilities*

The client bears the responsibility for ensuring the availability of loading and unloading facilities at both sender and receiver locations, taking into consideration the nature and weight of the goods to be transported. Additionally, the client is accountable for the loading and unloading processes of the vehicle. Deficiencies in this regard will be communicated to the client by CTS GROUP. If these circumstances seriously endanger people, the vehicle, or the cargo, CTS GROUP has the right to suspend or refuse the handling of (partial) shipments.

### *5.8 Accessibility*

Loading and unloading locations should be accessible to international trucks (13.6-metre trailer). In deviating circumstances, surcharges may apply, including in the case of restrictions in city centres due to spatial conditions or local regulations, deliveries in ports or private addresses, in so-called 'B-zones,' and in the case of executing assignments in highly remote areas.

Standard transit times do not apply in case of deviating circumstances.

#### *5.9 Proof of Delivery*

Delivery is made on a CMR or another locally customary (paper or electronic) proof of receipt. If you specifically wish for your shipment to be delivered (signed) on your CMR, this must be communicated in advance at the time of booking. This may affect the pricing. CTS GROUP and/or partners are not liable for any consequences of how proof of delivery (PODs) is signed.

### **6 Compensations**

#### *6.1 Standard Freight Tariff, External Cost Factors*

The (freight) tariff, unless otherwise agreed, is based on open transport – referring to vehicles not sealed by customs – pertaining to non-hazardous, properly packaged shipments, exclusively comprising commercial goods, transported in a 'business-to-business' trajectory, loaded at the designated loading location in a single operation, and unloaded similarly at the designated unloading location. Shipments are typically loaded onto tarpaulin or curtain-sided vehicles. Any specific preferences for box trucks should be discussed separately with CTS GROUP. Unless explicitly mentioned otherwise, the volume conversion, as outlined in the 'Tariff Terms and Conditions,' is utilised to establish the (minimum) chargeable weight on which the freight rate is based unless the gross shipment weight surpasses the chargeable weight. The client is responsible for providing accurate dimensions and weights for each shipment. CTS GROUP reserves the right to examine shipments, with the dimensions/weights determined by CTS GROUP being conclusive and communicated to the client via a 'dispatch message/client.' In situations where CTS GROUP cannot measure/weigh due to circumstances, the maximum pallet size will be applied for billing in the absence of this data. In the event of increased external cost factors resulting from economic developments or adjustments in applicable laws and regulations, CTS GROUP is entitled to adjust the (freight) tariffs accordingly. If any future increases have already been identified, the Tariff Terms and Conditions will outline these as such. Diesel surcharge is separately charged according to the diesel surcharge clause mentioned on the customer website [portal.ctsgroup.nl/login](http://portal.ctsgroup.nl/login) unless explicitly agreed otherwise in writing. Other surcharges are detailed in the CTS GROUP 'Tariff Terms and Conditions & Surcharges,' which are part of the General Terms and Conditions of CTS GROUP and are considered equivalent in terms of scope.

#### *6.2 Loading and Unloading Time*

CTS GROUP reserves the right to charge the incurred costs of time loss if the agreed-upon limits of the maximum duration for loading and/or unloading, as specified in the Tariff Terms and Conditions, are exceeded. This timeframe is applicable to both non-time-sensitive and time-sensitive orders (previously agreed-upon arrival time or time window at the loading or unloading location). CTS GROUP reserves the right to cancel loading or unloading if there is a breach of this maximum time limit. Costs incurred due to subsequent execution will be billed to the client ('error freight'). For detailed costs, refer to the specified fees under 'Cancellation' in the CTS GROUP Tariff Terms and Conditions.

#### *6.3 Waiting Time and Delay*

Costs arising from waiting time, not attributable to CTS GROUP and unforeseen, including more than usual delays at national borders during customs formalities or due to unforeseen strike actions or attributable to the absence, incompleteness, or inaccuracy of the consignment note or other documents such as TIR carnets, T-documents, sanitary certificates, and the like, will be passed on to the client.

#### *6.4 Incoterms (ICC International Commercial Terms)*

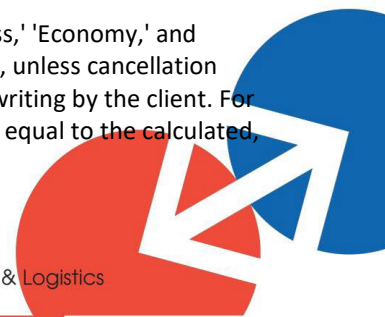
CTS GROUP accepts orders with the Incoterms EXW (Ex Works) and FCA (Free Carrier) exclusively for import in the Netherlands. Additionally, the Incoterm DAP (Delivered At Place) is accepted. For all other transport conditions, such as DDP (Delivered Duty Paid), agreements regarding the execution of the order must be explicitly agreed upon in advance of transportation by CTS GROUP and its client. In addition to the Incoterms, the place where risk responsibility shifts from seller to buyer must be specified.

#### *6.5 Cash on Delivery (Rembours)*

Arrangements for collecting the (freight) costs through Cash on Delivery, also known as 'C.O.D' delivery, can be made within the Benelux, while for other destinations, it is available upon request and will be mutually agreed upon for each order. Prior to delivery, there will be coordination between CTS GROUP and the recipient, during which the client will provide the required information, including the contact person and phone number. CTS GROUP disclaims any liability for noncovered securities, whether transferable or non-transferable, including (bank) cheques. The client is obligated to pay the freight price, even if they request the carrier to collect the freight price from the consignee, and this, for any reason, cannot be executed. Euro banknotes with €200 and €500 denominations cannot be accepted.

#### *6.6 Cancellation*

In the event of the client cancelling orders falling under one of the standardised services ('Road Express,' 'Economy,' and 'Priority'), the client owes CTS GROUP a fee as specified in the CTS GROUP Tariff Terms and Conditions, unless cancellation occurs no later than the second working day before the agreed-upon loading day and is confirmed in writing by the client. For cancellations of orders not falling under any of the mentioned standardised services, the client's fee is equal to the calculated, whether or not confirmed or approved by the client, (freight) tariff.



## 6.7 Tariff Terms and Conditions

For the amount of compensation, refer to the 'Tariff Terms and Conditions,' part of the CTS GROUP 'Rate List.'

## 7 Payment

### 7.1 Payment Terms

Payments will be collected via automatic direct debit 14 days after the invoice date. Depending on customer status, CTS GROUP may agree upon different payment terms in writing. Unless otherwise agreed, the CMR consignment notes will be retained. Under no circumstances can a remark on or dispute related to an (aggregate) invoice or the absence of a (CMR) consignment note lead to the suspension of the mentioned payment term.

### 7.2 Advance Payment

Unless otherwise agreed in writing, new customers typically are required to make an advance payment for the first shipments until they are fully implemented. A credit check may be part of the implementation process. CTS GROUP reserves the right to transport larger shipments (> 5 pallets) only on full or partial advance payment.

### 7.3 Remarks

Remarks on invoices must be reported in writing within 10 days of the invoice date.

### 7.4 Delayed Payments

If payment is not made within the agreed period, the client/debtor is in default, and from the invoice due date, the statutory commercial interest is due. Any incurred collection costs are entirely borne by the client/debtor, with a minimum fee of 40 euros for collection expenses.

### 7.5 Offsetting

Offsetting the freight price against any amounts claimed by CTS GROUP is not allowed.

## 8 E-invoicing

### 8.1 Provision of E-invoice

CTS GROUP provides invoices to the client in electronic format through so-called e-invoicing. The 'e-invoice' is an electronic invoice in PDF format. The client accepts that invoices are only made available via e-invoicing. The issuance of a paper invoice will only occur if the client pays a fee established by CTS GROUP for this service, a charge expressly accepted by the client. By participating in e-invoicing, the client acknowledges that they will not (any longer) receive a paper invoice for the services provided.

### 8.2 Availability of E-invoice

The client will keep the password provided for access to the e-invoicing website confidential and will use it with the utmost care. In case of suspected misuse, the client will promptly notify CTS GROUP. The e-invoice is made available online to the client for a period of 13 months. The client is responsible for offline storage of the e-invoice in electronic form for their administration.

### 8.3 Compliance

The client is responsible for complying with the applicable laws and regulations, such as tax legislation and legal obligations for administration and record-keeping.

### 8.4 Liability of E-invoicing

CTS GROUP is in no way liable for any damage suffered by the client or third parties due to the use of e-invoicing, such as damage caused by temporary unavailability of the e-invoice due to network problems.

### 8.5 Termination of E-invoicing

The client has the option to terminate their participation in e-invoicing at any time. Upon receiving such a request, CTS GROUP will promptly issue paper invoices.

## 9 Claims

Motivated and quantified claims will be processed by CTS GROUP, provided they do not substantively conflict with the General Terms and Conditions, nor contradict the provisions of applicable Mandatory Law, and are communicated through a written expression containing the quantified and reasoned damage claim, which CTS GROUP must receive within 7 days of delivery. Offsetting (total or partial compensation) of an existing claim by CTS GROUP against the client is prohibited by law at any time.

## 10 CTS GROUP Rewards

The CTS GROUP Rewards programme is a reward system for booking shipments through a savings programme where points are automatically accumulated. These points can be redeemed for free shipments, purchases in the webshop, staff outings, and supporting charitable causes.

### 10.1 Accumulating points

Points are collected with each shipment up to a total (volume) weight of 2500 kg. Every €25 invoiced freight cost for shipments in the specified segment earns 1 reward point. Freight costs include transport costs + additional (time) surcharges and diesel surcharge, minus the MD discount and excluding VAT. Points are awarded proportionally for fractions of €25. Each

reward point represents €0.10. The allocation of reward points occurs only when the customer meets the conditions. This means that the customer has enrolled in the programme, provided an authorised person, and respects CTS GROUP's payment terms. In the context of (country) promotions, extra (bonus) points may be awarded during promotion periods. The savings balance is updated daily and displayed on the customer's personal website. The reward points are valid for two years and will be deducted after this period. The accumulated points automatically expire if no shipments are booked for three subsequent months.

#### *10.2 Redeeming reward points*

The customer website displays the options for redeeming the accumulated points. Partial or complete payment in euros is also possible. The missing (or entire) amount can be paid in euros (via IDEAL). The assortment shown on the website is regularly updated. Products and/or services no longer displayed cannot be ordered. When redeeming reward points, an authorisation code must be entered. This authorisation code is known to the person within the organisation designated for this purpose. This contact person is listed on the customer website. No authorisation code is required if the full purchase amount is paid in euros. Once placed, orders cannot be changed or cancelled. If an item is no longer available, an equivalent alternative will be offered, or the order can be cancelled.

#### *10.3 Delivery*

Delivery is scheduled within one to two weeks. Should there be extended delivery times, we will notify you promptly. The designated delivery address is the business address.

#### *10.4 Termination of Participation*

The participant is entitled to terminate participation in the CTS GROUP Rewards programme at any time. CTS GROUP is entitled to terminate the registration immediately and/or deduct the balance in case of the following: fraud, providing incorrect information, acting in violation of the terms of the Rewards programme, abusing the rights that come with participation in the programme, the participant's actions causing damage to CTS GROUP, the participating partner, or the provider. After termination of participation, no more reward points can be added or deducted, and all previously accumulated reward points expire.

#### *10.5 Disclaimer*

No rights can be derived from CTS GROUP Rewards. CTS GROUP reserves the right to change or revoke the conditions of the Rewards programme at any time.