

## GENERAL NOTES:

These General Terms and Conditions have been prepared by JAS do Brasil for the purpose of setting forth the commercial, operational, and regulatory conditions applicable to the provision of international transportation, logistics, customs brokerage, and related services, in accordance with the standards and practices currently adopted in the market.

The conditions, rates, fees, and other provisions established herein reflect the criteria in force as of the date of issuance of this document and may be subject to changes arising from operational, foreign exchange, regulatory, or market factors, as applicable.

We kindly recommend the careful reading of this document, which is intended to govern the commercial relationship between the parties, safeguarding their respective rights, obligations, and responsibilities.

1. This tender presented by JAS do Brasil is based on the rates currently in force and established by the contracted airlines and shipping companies. However, the final price may change owing to the application of ancillary fees — such as General Rate Increase (GRI), Peak Season Surcharge (PSS), Currency Adjustment Factor (CAF), Overweight Surcharge (OWS), AWB Fee, among others — according to changes imposed by the international market, regardless of prior notice.

In addition, considering the volatile nature of the global fuel market and the fluctuation of oil prices in the international scenario, all rates linked to fuel — such as Fuel Surcharge, Bunker Adjustment Factor (BAF), Emergency Bunker Surcharge (EBS), Additional Bunker Surcharge (ABS), Bunker Contribution Recovery (BCR), among others — shall be applied under the condition referred to as Valid At Time Of Shipment (VATOS), meaning that such prices shall be calculated and shall only become final at the effective time of cargo shipment.

This practice is in accordance with the customs and practices of international trade, as well as with the rules governing maritime and air law, considering that shipper and freight forwarder have no interference with the setting of rates established by carriers and are therefore subject to their general carriage conditions.

2. Pursuant to Article 8 of Law 9430/1996 and complementary regulations, especially Federal Revenue Service's Normative Instruction (RFB/IN) No. 1.037/2010, with the changes introduced by RFB IN No. 2.265/2025, and other applicable rules, any and all import or export operations carried out from or to countries or jurisdictions classified by RFB as favored taxation or holders of privileged tax regimes ("tax havens") shall be subject to the incidence of Withholding Income Tax (IRRF) at the rate of 33.33%.

Importer or exporter acknowledges and agrees that:

- a. Responsibility for Collection

The payment of IRRF is the full, exclusive, and non-transferable responsibility of importer / exporter that shall pay the tax through a Federal Revenue Payment Form (DARF), using the specific revenue codes and observing the deadlines established by the Federal Revenue Service.

- b. Receipt Delivery

Importer / exporter shall submit to JAS do Brasil the official proof of tax payment (DARF) at the time of release of the Bill(s) of Lading, under penalty of retention of document(s) and suspension of the cargo release process until due fiscal good station is arranged.

- c. Updating List of Jurisdictions

Importer / exporter represents to be aware that the list of countries or jurisdictions of favored

taxation is updated from time to time by the Federal Revenue Service. and undertakes to check, prior to contracting, if the operation will involve a country / regime included in this list, and JAS do Brasil is not responsible for any applicable legislative, normative changes or interpretations.

d. JAS do Brasil's Disclaimer

JAS do Brasil is not responsible for any differences in amounts, penalties, interest or charges arising from error, delay, omission or inaccuracy in the calculation, payment or proof of payment of said tax, which remain fully under the scope of risk assumed by importer / exporter.

3. Jas do Brasil represents, exclusively for tax purposes, that there may be a difference / savings between the price set to its clients, and that agreed with its suppliers.
4. This tender does not include cargo insurance. Exporter /consignee shall be in charge of taking out international insurance for the broad coverage of its goods.
5. As concerns any and all services provided by JAS, JAS shall only be liable for its negligent acts which are the direct and immediate cause of any injury, loss or damage to property in its custody, care or control in the ordinary course of traffic and, except in the case of gross negligence or willful misconduct, subject to the limitations and exclusions of liability set out in the shipping documents, and in any event not more than: (i) in the case of international carriage, that of a carrier in accordance with the carriers' international conventions, in each case compulsorily applicable to carriers and the mode of transport concerned, including, but not limited to: (a) the Convention for the Unification of Certain Rules for International Carriage by Air (the "Warsaw Convention"), and its amendments; (b) the Convention for the Unification of Certain Rules for International Carriage (the "1999 Montreal Convention"); (c) for shipments by sea to, from, or through the United States, the Carriage of Goods by Sea Act, 46 U.S.C. 30701, et seq. ("COGSA"); (d) for all other shipments by sea, the Hague Rules of 23 February 1968 (the "Hague-Visby Rules"); (e) for cross-border road transport within the European Union, the Convention for the International Carriage of Goods by Road ("CMR"); (f) for rail transport within the European Union, the Uniform Rules Concerning the Contract of International Carriage of Goods by Rail ("CIM"), as amended by the Convention Concerning International Carriage of Goods by Rail ("CIM-COTIF"); [(g) for rail transport between Russia and China, the Agreement on International Goods Transport by Rail ("SMGS"); for cross-border carriage by inland waterways within the European Union, the Budapest Convention on the Contract for the Carriage of Goods by Inland Waterways ("CMNI");] or (ii) when the goods are stored for thirty (30) or more days in a single location, Fifty United States Dollar cents (USD 0.50) (or its equivalent) per pound / two (2) SDRs per kilogram per item lost or damaged. Without derogating from the foregoing, where a claim arises out of activities relating to Customs Business, JAS's liability shall be limited to the lesser of Fifty United State Dollars (USD 50.00) (or its equivalent) per entry or export, or the amount of brokerage fees paid to JAS for the entry or export, whichever is less.

5.1. Notwithstanding the foregoing, in no event shall JAS be liable for loss of or damage to the goods caused by normal wear and tear, latent defects, intrinsic defect, insufficiency or inappropriateness of the packaging of goods when JAS has not performed the packaging services as part of the scope of its services under this agreement, an excusable event or negligent or willful acts or omissions by client.

6. We emphasize that the amounts stated for the rates pertaining to the provision of local services do not include the taxes levied. Thus, the respective taxes shall be added to the Invoice, pursuant to the applicable laws, observing the following rates:

PIS / COFINS: 12.25% for services provided in the city of Itajaí, State of Santa Catarina, and 14.25% for services provided in other regions;

IOF: the pass-through of the Tax on Financial Operations shall be added, currently at the rate of 3.50%, levied on the total amount passed abroad.

All tax increases shall be highlighted in a transparent and proportional manner in the Invoice, ensuring strict compliance with the applicable tax and fiscal laws.

If there is a change in rates, revocation of legal provisions or new rules that impact the overall taxes levied, the amounts shall be automatically adjusted, without the need for prior communication, pursuant to the principles of legality (Article 150, I, of the Federal Constitution) and the tax consequences.

7. To ensure the perfect coordination of shipment, we request that you submit to us the shipment instruction duly completed with the contact details of exporter and/or importer.
8. It is expressly emphasized that it is the sole responsibility of importers and exporters to provide all information, documents, cash, authorizations, and other information required for international cargo transport and customs clearance, within the established deadlines and monitored by their Customer Service.

Any delays in receiving such documents or information may result in delays in customs clearance and/or loss of shipment, which shall not be attributable to JAS do Brasil, which shall not undertake any responsibility for such consequences, including any fines or penalties, as provided for in the Customs Regulation (Decree No. 6.759/2009)

JAS do Brasil is not responsible, under any circumstances, for any inaccurate information provided by exporters or importers, whether in bills of lading or other documents. Data accuracy is essential, especially regarding gross weight and volume quantity, for the success of operations and legal compliance.

Any penalties for noncompliance with obligations relating to the submission of documents and the instruction of customs statements are supported by the relevant articles of the Customs Regulation, therefore strict compliance with these requirements is essential.

9. For requests for logistics forwarding and transportation of cargo considered as dangerous according to Antaq, IATA, Brazilian and international laws, a prior notice shall be provided stating the type of cargo, its exact origin, and destination. After the analysis by Jas do Brasil, it shall expressly confirm or reject the provision of service. Under no circumstances shall Jas do Brasil be obliged to carry out the logistics forwarding or transport of this type of goods, thus, its acceptance and agreement is at its sole and exclusive discretion.
10. As of its acceptance, this tender becomes an integral and inseparable part of the transport agreement, with a view to safeguarding reciprocal rights and duties.  
If the cargo is shipped in the freight prepaid modality (freight paid at origin), and the respective payment has not been duly made by exporter, the Promisor shall remain fully responsible for the payment of freight amount, regardless of:
  - the contracted freight modality (freight prepaid or freight collect);
  - the Incoterm set for the operation;
  - any divergent provision that may appear in the transport documents.This obligation is irrevocable and unconditional in nature, aiming to ensure the coverage of costs of international transport, and preserve the contractual balance between the parties.

11. If payments are made in foreign currency, payable for the performance of international freight and logistics services, including international sea and/or air freight (All IN), bunker, ISPC Code, B/L

Fee, Collect Fee, Demurrage / Detention, among others, they may be subject to an exchange rate spread of up to ten percent (10%) in relation to the PTAX opening rate.

12. The amounts stated in this tender do not include any costs or services relating, but not limited, to:

- Inspection, fumigation, and packaging;
- Costs of returning pallets owing to condemnation or requirements imposed by health authorities;
- Courier services for transporting documents or cargo;
- Container stuffing and/or related services;
- Customs clearance (import and export);
- Terminal, storage, and port handling costs;
- Container weighing for the purposes of Verified Gross Mass (VGM);
- Issuance of miscellaneous certificates;
- Any other service not expressly addressed in this tender.

For inclusion of any additional services, please inquire your sales executive in advance for assessment and updating of the quotation.

13. All shipments with origin, destination or traffic (“route”) in the United States are subject to the collection of ISF – Importer Security Filing fee, currently set at Forty-five United States Dollars (USD 45.00) per shipping document.

14. We emphasize that the amounts stated for the rates pertaining to the provision of local services do not include the taxes levied. Thus, the respective tax amounts shall be added to the Invoice, proportionally and in strict compliance with applicable tax laws.

15. Export Rates – Incoterm DAP / DDP

ID	Shipment type	Total % (Except to IOF)	IOF Tax
1	IMP - Freight/Other Charges covered by the HBL/HAWB	0.00%	3,50%
2	IMP - Freight/Other charges covered by the HBL/HAWB - Tax Haven (CCT/Mercante)	33.33%	3,50%
3	IMP - Freight/Other charges NOT covered by the HBL/HAWB - Tax Haven (CCT/Mercante)	54.27%	3,50%
4	IMP - Other charges NOT covered by the HBL/HAWB	54.27%	3,50%
5	EXP - Charges DAP/DDP covered by the DUE - export declaration	0.00%	3,50%
6	EXP - Charges DAP/DDP covered by the DUE - export declaration - Tax Haven (CCT/Mercante)	33.33%	3,50%
7	EXP - Charges DAP/DDP NOT covered by the DUE - export declaration	33.33%	3,50%
8	EXP - Other charges related to export - Incoterm is NOT DAP/DDP	54.27%	3,50%
9	Triangular Shipment - Origin or Destination is NOT Brazil	54.27%	3,50%

For the purposes of applying tax exemption on international remittances, the Shipper/Exporter acknowledges and agrees to the conditions below and undertakes to fully comply with them.

Failure to comply with any of these conditions will result in the application of the corresponding taxes, as detailed below.

#### 1. Tax Havens

1.1. The destination country of the goods may not be classified as a Tax Haven.

1.2. If the country is listed as a Tax Haven, a tax rate of 33.33% will be applied to the remitted amount.

## 2. Remittance Value Limit

2.1. The remittance amount shall not exceed the difference between:

VMLE – Value of the Goods at the Place of Loading; and

VMCV – Value of the Goods under the Sales Condition, as declared in the DUE.

2.2. Any exceeding amount shall be subject to a 33.33% tax rate

## 3. Deadline for Submission of the DUE

3.1. The Single Export Declaration (DUE) shall be submitted to JAS within the deadline established in the shipment booking.

3.2. If JAS does not receive the DUE within the stipulated timeframe, a tax rate of 54.27% will be applied to the remittance amount.

## 4. Shipping Terms (Incoterm)

4.1. Only shipments under DAP or DDP incoterms, duly indicated on the HBL/HAWB, shall be eligible for tax exemption.

4.2. Shipments under any other Incoterm will be subject to a 54.27% tax rate.

## 5. Required Documentation

5.1. The Exporter shall provide JAS with a copy of the Simplified DUE Extract in order to enable data validation and the application of the tax exemption.

## 6. Identification of JAS as the Logistics Operator

6.1. The Exporter shall ensure that JAS is listed as the logistics operator of the shipment in the “Additional Information” field of the DUE.

6.2. AGENT: JAS DO BRASIL AGENCIAMENTO LOGÍSTICO LTDA – CNPJ 36.181.089/0001-87.

CARGO SHIPPED UNDER INCOTERM DAP/DDP, OPERATION SUBJECT TO A ZERO INCOME TAX RATE, IN ACCORDANCE WITH ART. 192 OF SECEX ORDINANCE No. 2/2009, BASED ON RFB INSTRUCTION No. 1.702/2017.

6.3. This field is available only in the full version of the DUE. Therefore, when not available, JAS will perform validation exclusively based on the VMLE and VMCV fields.

## 7. Exporter Responsibility

The Exporter is responsible for the correct inclusion of all required information and will be jointly liable for any remittances processed without the appropriate tax treatment and may be subject to penalties in future audits.

## 16. Triangular Operations

1.1. A triangular shipment is defined as any operation in which the cargo does not transit through Brazilian national customs territory.

1.2. All operations classified as triangular shipments are subject to the applicable tax on remittances abroad, with mandatory collection of the tax at the rate of 54.27%, which must be expressly included in the commercial quotation submitted to the customer, regardless of the Incoterm adopted.

## 17. Values Not Listed on the House

1.1 Amounts not mentioned in the bill of lading (HBL/HAWB), but included in the quotation or otherwise approved by the customer, and which are not covered by the original quotation, shall be subject to a 54.27% tax, in accordance with applicable legislation.

The guidelines for Triangular Shipments and for Values not indicated on the House Bill are consistent with the applicable Brazilian legislation.

Law No. 10.865/2004 – PIS/PASEP-Import and COFINS-Import contributions;

Law No. 10.332/2001 – Tax revenue collection and allocation; Complementary

Law No. 116/2003 – ISS and service provision;

RFB Normative Instruction No. 1.455 – Accessory obligations and fiscal procedures; Law

No. 9.430/1996 – Federal taxation and assessment rules.

18. The periods of free time (demurrage and detention) considered valid shall be exclusively those previously agreed and established in the relevant agreement and/or quotation. Any condition of free time that is different from that agreed shall not be recognized, with exporter and/or consignee fully bearing the payment of all costs arising from detention and/or demurrage.

Pursuant to ANTAQ Resolution No. 62/2021 and the international customs and practices applicable to maritime transport, the collection of detention and demurrage is due whenever the free time period is exceeded due to a fact attributable to exporter, consignee or third party appointed by them, and carrier is not responsible for bearing additional costs, unless expressly agreed in writing between the parties.

In case of cancellation of shipment after container is picked up, there will be no grant of special per diem rate or additional free time. In this case, the entire period of possession of container shall be fully charged, in addition to the application of an additional fee to return the equipment to the appointed warehouse, under the terms of the applicable regulations and the applicable transport agreements.

19. The Free Time Demurrage deadlines for maritime imports are restricted to:

Standard or High Cube Container:

Asia: 05 calendar days

United States of America: 05 calendar days

Europe: 05 calendar days

Other Markets (Relay)\*: 05 calendar days

Flat Hack or Open Top Container:

Asia: 05 calendar days

United States of America: 05 calendar days

Europe: 05 calendar days

Other Markets (Relay): 05 calendar days

Container Reefer, IMO or NOR:

Asia: 02 calendar days

United States of America: 02 calendar days

Europe: 02 calendar days

Other Markets (Relay)\*: 02 calendar days

\*OTHER MARKETS (RELAY): India, Turkey, Scandinavia and/or other regions not covered in the table above.

\*\* Shipments with Shipowner ZIM: Free time of 05 days for any origin / traffic\*\*

\*\*\* Shipments with MSC Shipowner: Free Time of 06 days in ASIA / BR traffic \*\*\*

Amounts charged per day, once the Free Time period has expired, from the date of vessel mooring at the port of destination until its effective return at the depot. N.B.: We remind you that Demurrage charges follow the methodology applied by Shipowner regarding the daily rate / period.

Standard / High Cube

From the 1st day until the return

20' USD 135.00 / 40' USD 255.00

Flat Hack/Open Top

From the 1st day until the return  
20' USD 165.00  
40' USD 320.00

Reefer/IMO/NOR  
From the 1st day until the return  
20' USD 285.00  
40' USD 595.00

Amounts above charged by JAS, as mentioned in the disclaimer, delivered together with the original documentation.

\*Shipments in CNTRS NORs are subject to charging deadlines and per diem rate identical to CNTRS REEFERS, according to the policy applied by the shipper.\*

In the case of specific negotiation established in a commercial tender, the Free Time and Amounts informed in the tender in question shall be considered.

20. In accordance with the amendments to the International Convention for the Safety of Life at Sea (SOLAS), especially Regulation VI/2, which entered into force on July 1, 2016, the submission of the Verified Gross Mass (VGM) is mandatory for all containers shipped by sea. VGM shall be provided by shipper by means of a signed certificate or equivalent form (e.g. VGM Form) and delivered to carrier and the terminal sufficiently in advance for the preparation of the vessel's stowage plan.

JAS do Brasil provides its clients with the standard form for submitting VGM in the case of Full Container Load (FCL) cargoes. For Less than Container Load (LCL) shipments, container weighing shall be performed by JAS do Brasil or its accredited partners.

21. For any and all requests for rectification or correction of data in the Bill of Lading (BL) requested after the established deadline or after vessel departure, the rates in force for carrying out the procedure shall be applied. In addition, the operation may be subject to a fine by the Federal Revenue Service, if the rectification occurs outside the period provided for in the customs laws.

22. Since January 1, 2020, the International Maritime Organization (IMO) requires all vessels — whether international, national or cabotage — to use marine fuels with a sulfur content reduced to 0.50% w/w, as established through the amendments to Annex VI of MARPOL Convention (IMO 2020). As a result of this global environmental requirement, all additional costs relating to the adjustment of fuels — commonly referred to as bunker floating, including the procurement of Very Low Sulphur Fuel Oil (VLSFO) or necessary technical adaptations, such as emission reduction systems — shall be passed on by JAS to customers. These charges shall be duly detailed in all commercial tenders and contractual documents, ensuring transparency and compliance with current rules.

23. It is hereby agreed and understood between both parties that for any and all types of damage claims and/or filing of claims, client has a deadline of ten (10) days to inform / notify JAS expressly about what happened. After this period, under the applicable civil law, the right of recourse against JAS and its subcontractors shall be prescribed.

24. Local taxes not included, which shall be passed through according to the applicable laws of the countries involved

25. At the time of the request for rectification on Mercante system, made by client after vessel cargo deconsolidation, the possibility of imposing a fine in the amount of BRL 5,000.00 by the Federal Revenue Service is levied.

26. In the event of a request to print MBL at the destination, the amount paid to shipowners shall be fully passed on to the importer, and referred to as Dtelex fee .

27. Booking is subject to confirmation of space by shipowner. In the case of cancellation after confirmation, a cancellation fee of Three Hundred United States Dollars (USD 300) per container shall be applied.

28. In shipments carried out under Incoterms EXW (Ex Works) or FCA (Free Carrier), Buyer / Importer fully and exclusively undertakes all costs, risks, and responsibilities from the moment the goods are made available by Seller at its establishment of origin or at another place previously agreed between the parties.

29. **Import:** If JAS is formally appointed to act as Customs Broker, Client undertakes to:

- Grant specific power of attorney to JAS, under the terms of the applicable customs laws;
- Ensure that dispatchers are properly qualified and registered on RADAR / SISCOMEX System;
- Provide in advance a complete description in Portuguese, including NCM, and the manufacturer's data of all products shipped;
- Set aside, by means of a prior deposit in a current account appointed by JAS, sufficient amounts for the payment of taxes, fees, and other customs expenses incurred.

It is expressly established that JAS is not responsible for the tax classification of goods, which is the Client's sole responsibility.

**Export:** If JAS is formally appointed to act as Customs Broker, Exporter undertakes to:

- Grant specific power of attorney to JAS, under the terms of the applicable customs laws;
- Ensure that dispatchers are properly qualified and registered on RADAR / SISCOMEX System;
- Provide in advance the commercial invoice, the packing list, and the export invoice.

It is expressly established that JAS is not responsible for the tax classification of goods, which is the Exporter's sole responsibility.

#### **Domestic Road Complementary Charges – Import / Export**

1. **Additional on Cargo Amount (Ad Valorem):**
  - 0.15% – Minimum BRL 35.00
  - DTA: 0.20% – Minimum BRL 30.00 + 50% over suspended taxes
2. **GRIS (Risk Management):** 0.05% – Minimum BRL 60.00
3. **Insurance (for CNTR):** BRL 60.00
4. **Parking:** GRU: BRL 100.00 / VCP: BRL 115.00
  - Note: Any adjustments will be passed on.
5. **Dispatch:** BRL 50.00
6. **Left margin (CNTR pickup/delivery):** Guarujá / Cubatão: BRL 450.00 per event
7. **DTA Rate:** BRL 250.00

8. **ISS / ICMS:** According to applicable legislation (exports exempt)
9. **Toll:** Official pass-through
10. **Escort:** Please refer to our Risk Management Plan (RMP)
11. **Exclusive Vehicle:**
  - It should be requested 1 (one) day in advance
  - For export: it is necessary that the schedule be released and the document available in GRU or VCP
12. **Consolidated cargo:**
  - Charging by chargeable weight (cubing factor: 300 kg/m<sup>3</sup>)
  - For collection in the morning, request shall be made the day before
13. **Bulky Cargo:** Charges will be applied according to the type of vehicle used
14. **Flatbed truck:** 50% increase on the freight cost – Minimum of BRL 725.00
15. **Operations on weekends and holidays:** 100% increase on the freight cost
16. **Outside Business Hours:** Collections or deliveries outside business hours shall have a 50% increase on the freight cost.
17. **Detention (client, port, or airport):** 1-hour free time – After this period: BRL 100.00 per surplus hour
18. **Overnight:** 80% increase on the freight cost of the exclusive vehicle
19. **Dead Freight:** 100% of the freight cost plus any applicable tolls.
20. **Collection:** Performed by HAWB or equivalent document
21. **Labor:** BRL 250.00 per assistant
22. **Dangerous Cargo (DGR):** 40% surcharge on the freight cost for a dedicated vehicle
23. **Cargo with ANVISA License:** 30% increase on the freight cost
24. **Labeling and Sealing:** Under the exporter's responsibility
25. **Loose Cargo Storage:** On request
26. **Open Vehicle:** On request
27. **LS Vehicle (over 25 to 30 tons):** 25% increase on the freight cost
28. **Reefer:** An increase of 60% on the freight cost applies for shipments requiring reefer vehicle
29. **Operations not stated in this table:** Subject to specific analysis.

## International Road Complementary Charges – Import / Export

### GENERAL NOTES – INTERNATIONAL ROAD CONSOLIDATED CARGO (LTL)

#### 1. General Information

- Consolidation location: São Paulo Warehouse – SP.
- Argentina: destination customs office: GEMEZ II or SAF (Buenos Aires). The importer is responsible for picking up the cargo at the destination and may also request a domestic Argentine quotation to the final destination.
- Chile: Deliveries are performed within a radius of up to 20 km from Santiago.
- Paraguay: Deliveries are performed within a radius of up to 20 km from Asunción.
- Departures: Weekly. Pickups must occur from Monday to Wednesday for shipment on Fridays.
- Cubage factor: 300 kg/m<sup>3</sup>.
- Cargo cutoff: 48 hours before the truck's departure.
- Pick-up request: Scheduling at least 72 business hours in advance.

#### 2. Operations and Costs

- Loading and unloading: 1 free hour for loading and 1 free hour for unloading. After this period, dead freight will be charged.
- Dead freight: 100% of weight freight value.

- Border clearance: 48 free hours, 24 hours on each side of the border.
- EADI, Multilog, Mercovia, and fumigation costs: At the exporter's or importer's expense.
- Consolidated demurrage: USD 200.00. After free time, in cases of Andean crossing closure, strikes, or shutdowns, daily charges will be equally shared among cargo all customers.
- Risk management: For cargo valued above USD 100,000.00, a tracking fee of USD 250.00 will be applied.

### 3. **Commercial Conditions**

- Payment terms: Conversion based on the PTAX rate of the day, with a minimum value of 1 USD = BRL X.
- Payment terms in Argentina: Freight paid in Argentina. According to Argentine Resolution RES7746, a 20% surcharge will be applied to the total invoiced amount.
- Proposal validity: 15 days from the date of issue.

### 4. **Required Documentation**

- Packing List
- Commercial Invoice
- Export or Import Invoice
- Billing details

Sending the documentation to destination is responsibility of the agent, exporter, or importer. Customs clearance is also the responsibility of the exporter or importer.

### 5. **Final Considerations**

- Changes in the cargo's information: If any changes occur in information, weights, or measurements, charges will be adjusted accordingly.
- Loading and unloading services: At the exporter's or importer's expense.
- Exceptional operations: Subject to changes in cases of force majeure, such as natural disasters, epidemics, mandatory route diversions, among others.

## **GENERAL NOTES – INTERNATIONAL ROAD DEDICATED CARGO (FTL)**

1. Origin customs office: As per customs broker's instructions.
2. Prior scheduling: Minimum of 96 hours, subject to availability.
3. Transit time (excluding customs and clearance): Varies according to the contracted route.
4. Loading and unloading: 6 hours allowed for each operation.
5. Detention: USD 300.00 per truck stopped for loading, unloading, or customs channel assignment, when responsibility lies with the exporter or importer.
6. Border clearance: 48 free hours, 24 hours on each side of the border.
7. Additional CRT: USD 80.00.
8. Dead freight: 100% of the freight weight value, plus tolls if applicable.
9. Crossing costs (ferry): Fully passed through, if applicable.
10. EADI and fumigation costs: Responsibility of the exporter or importer.
11. Risk management (RMP): Cargo type and value must be informed at time of quotation to validate risk management rules. If not provided, the quotation may be revised.
12. Special cargo: Cargo classified as IMO, ANVISA, foodstuffs, or similar must be informed at the time of quotation. Failure to do so may result in price adjustments.
13. Minimum PTAX: 1 USD = BRL XX.
14. Spread: As per commercial negotiation.
15. Payment terms in Argentina: Freight paid in Argentina. According to Argentine Resolution RES7746, a 20% (twenty percent) surcharge will be applied to the total invoiced amount.
16. Fuel adjustment: In case diesel prices increase above 3%, the contractor reserves the right to adjust freight rates even before proposal expiration.

17. Required documentation to start transportation: Packing List / Commercial Invoice / Export or Import Invoice / Billing details
18. Changes in cargo data: If there are changes in information, weights, or measurements, charges will be adjusted accordingly.
19. Overweight or oversized cargo: Must be quoted based on complete information, including exact dimensions, technical drawings, Packing List, and cargo value.

It is hereby agreed and understood by both parties that for any and all claims related to damages and/or claim openings (disputes), the customer has a maximum period of 10 (ten) days to expressly notify JAS of the occurrence. Upon expiration of this period, under applicable civil law, the right of recourse against JAS and its subcontractors shall be time-barred.

The effective shipment of your cargo by one of our offices implies full acceptance of the commercial conditions described herein.

JAS do Brasil remains available for any further clarification and appreciates the trust placed in its services, reaffirming its commitment to operational excellence, transparency, and compliance in international logistics operations.

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