RESET

YES CUSTOMS BROKERAGE

Toronto Airport Cargo Area 2, Building 7,
2710 Britannia Rd E., Mississauga, ON. L4W 2P7
TEL: (905)677-6900 FAX: (905)677-7531

CONTINUOUS GENERAL AGENCY AGREEMENT AND POWER OF ATTORNEY WITH POWER TO APPOINT A SUB-AGENT

Business Legal Name ("Client"): _____

Business Operating Name: _____

GST/Business Number: _____ RM _____

Business Address: _____

1. Client does hereby appoint, constitute, engage, authorize and direct **Yes Customs Brokerage Inc.** ("Customs Broker") to be Client's true and lawful agent and attorney to act, transact business and fulfill and perform services on Client's behalf on all matters relating to the import and export of goods as requested by Client ("**Services**"), including by delegating authority to Customs Broker in any electronic portal or system set up and administrated by Canada Border Services Agency ("**CBSA**") from time to time, including the electronic client portal for CBSA's Assessment and Revenue Management system ("**CARM Client Portal**"), and which Services may include each of the following: (a) set up Client's CARM Client Portal business account within the CARM Client Portal, and/or manage and administer Client's CARM Client Portal business account within the CARM Client Portal, with the degree of visibility, sharing and provision of information that Customs Broker requires Client to select, authorize, share and provide in order to perform the Services; (b) file advance data for admissibility purposes; obtain release of and account for goods; prepare documents and data; facilitate and assist with any required bonding and posting of security; facilitate the payment of, and the receipt of refunds, credits, adjustments and/or payments from each applicable Government Authority (defined in Section 4), where Client is not otherwise directly receiving such funds, of all duties, taxes, penalties, interest, charges and/or other levies imposed by a Government Authority in respect of imported and/or exported goods reported, released and/or exported or to be reported, released and/or exported; and facilitate and assist with (i) advance rulings and matters related to classification, valuation and origin; and (ii) post-transaction/entry accounting corrections, classifications, origin matters, valuation and other adjustments; (c) transport, warehouse and/or distribute goods, or make arrangements therefor, and facilitate and assist with the payment for those Services; and (d) undertake, facilitate, assist with and/or perform such other business, tasks, duties, powers and authorities for which Client provides written instructions to Customs Broker at any time and from time to time.

2. Client acknowledges and agrees that: (a) the authority delegated by Client to Customs Broker in the CARM Client Portal ("**Specific Authority**") may change from time to time, without affecting, amending or requiring any amendment to this Agency Agreement and Power of Attorney; (b) Client must execute and deliver this Agency Agreement and Power of Attorney to and in favour of Customs Broker to give Customs Broker authority to act for Client, including under the CARM Client Portal; merely delegating Specific Authority to Customs Broker in the CARM Client Portal without also signing this Agency Agreement and Power of Attorney **is not sufficient** for Customs Broker to act upon such authority; (c) if Client signs this Agency Agreement and Power of Attorney to give Customs Broker authority to act for Client, but Client **does not** delegate Specific Authority to Customs Broker under the CARM Client Portal, then Customs Broker will not be able to perform for Client those Services for which a delegation of authority under the CARM Client Portal is required (such as the filing of Commercial Accounting Declarations, corrections and adjustments), and Customs Broker will only be able to provide to Client those Services for which a delegation of authority under the CARM Client Portal is not required (such as the release of shipments, consulting, warehousing, transport arrangements and export reporting); Client must delegate the required Specific Authority to Customs Broker under the CARM Client Portal to ensure Customs Broker has the authority to perform Services for Client; and (d) Client must (i) fully understand the CARM Client Portal, (ii) correctly, and on a timely basis, select and delegate thereunder the Specific Authority to Customs Broker that Customs Broker requires to perform the Services, (iii) agree to, and comply with, the terms and conditions of the CARM Client Portal, as amended from time to time, to ensure that CBSA does not suspend or revoke access to the CARM Client Portal, and (iv) ensure that neither its CARM Client Portal business account for the CARM Client Portal nor the Specific Authority delegated to Customs Broker therein expires; otherwise, in each of the foregoing events, Customs Broker will not be able to perform Services on behalf of or for Client, and Customs Broker will not in any way be liable for any of the foregoing or Client's failure to comply with the terms of this Agency Agreement and Power of Attorney.

3. For the Services, including in connection with Customs Broker assisting with and/or facilitating the posting of Client's bonding, financial security and other security obligations, Client (A) confirms that it has granted to Customs Broker the authority and direction to do so; (B) further authorizes and directs Customs Broker as Client's agent and attorney, in each case, to do or effect any of the following, in the name of, as agent for, and/or on behalf of Client; and (C) acknowledges and agrees that Customs Broker may require a specific indemnity from Client in connection with the foregoing obligations and the below Services: (a) (i) facilitate and assist with Client bonds, security instruments and requirements, and/or (ii) facilitate and assist with and/or obtain, sign, seal, endorse and deliver for Client entries, permits, bills of lading, bills of exchange, declarations (including Commercial Accounting Declarations), adjustments and corrections, and/or claims of any nature (including circumstances, if any, where same come into Customs Broker's possession); (b) facilitate, assist with and/or receive all such payments, refunds, credits, adjustments, corrections, drawbacks and sums of money as are now due or may hereafter become due and payable to Client relative to the foregoing; and to endorse on Client's behalf, as Client's agent and attorney, and to deposit to and for Customs Broker's own account all such payments; in each case, to the extent Client does not directly receive such amounts; and (c) obtain from CBSA and/or from Client, as applicable, within, under and/or outside of the CARM Client Portal and/or access and review Client's CARM Client Portal business account, audit reports and other data, reports, information, declarations and documents related to Client's import and export transactions, as well as details of any corrections, adjustments and/or rulings arising from filings by Client itself and/or by any third parties for Client, and any other information that would or might be relevant or helpful to Customs Broker to perform the Services for Client, including for Customs Broker to deal with any rulings from CBSA, manage and/or make filings, corrections, declarations and/or adjustments for Client, and to make any modifications (including database updates) for future transactions.

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4. Client confirms that this Agency Agreement and Power of Attorney (a) constitutes all notices and authorizations required by any Government body, including the CBSA, that administers trade programs (each, a "**Government Authority**") with respect to all matters for which such notices and authorizations are required for an agent or attorney to act on Client's behalf; and (b) authorizes Customs Broker to act on Client's behalf regarding documentary compliance with all applicable programs of Government Authorities involving the import or export of goods.

5. Client undertakes and covenants (a) to select and delegate to Customs Broker full visibility, user access and privileges, including in each section and all components of each section, in the CARM Client Portal to ensure Customs Broker has access to the necessary authority and information, and full authority, to perform the Services; (b) whether under, within or outside of the CARM Client Portal, to promptly provide to Customs Broker all of the account, profile, data, rulings, reports, documents, declarations and information set out in Section 3(c), and any other materials, documents and/or information requested by Customs Broker; and to otherwise cooperate with and assist Customs Broker to ensure that Customs Broker is able to accurately and fully complete accounting declarations, adjustments, documents and reports required by any Government Authority, respond to notices and notifications (both formal and informal) from any Government Authority regarding any imported or exported goods and/or any Services provided hereunder; and (c) that, to the best of Client's knowledge, all of the account, profile, data, rulings, reports, documents, declarations and/or information, including those relating to classification, origin and valuation, provided to Customs Broker, as Client's agent and attorney, by Client or on Client's behalf in connection with the Services, will be true, accurate and complete. Client acknowledges and agrees that Customs Broker is relying upon the truth, accuracy and completeness of all materials, documents and information provided to Customs Broker to be able to perform and provide the Services.

6. Notwithstanding any (a) other provision of this Agency Agreement and Power of Attorney, (b) provision of the Standard Trading Conditions, or (c) delegation of authority in the CARM Client Portal, including to manage Client's CARM Client Portal business account, in any circumstances howsoever and whenever arising, and regardless of whether Customs Broker uses its own business number or Client's business number, regardless of who any Government Authority identifies as the importer of record, and regardless of any liability assessed by any Government Authority, Client expressly acknowledges and agrees that: (A) Customs Broker is not responsible for any aspect of the operation, hosting, maintenance and/or functioning of the CARM Client Portal or any aspect of health, revenue, product liability, safety, security and/or other liability in connection with the CARM Client Portal, any Services provided by Customs Broker and/or any goods dealt with by Customs Brokers hereunder, including any liabilities resulting from or assessed by any Government Authority, and Customs Broker is not liable in any way for any of the foregoing, including to the extent that Customs Broker is unable to access the CARM Client Portal or to perform any of the Services due to the status of the CARM Client Portal or any incomplete or inaccurate information, documents or materials provided to Customs Broker by Client; (B) Client is at all times the importer/exporter of and for the goods; (C) Customs Broker is acting at all times as Client's agent and attorney, for and on behalf of Client as the principal at and in law, without any liability to Customs Broker; (D) Client remains responsible to access and review its CARM Client Portal business account and to respond to and comply with all reports, reassessments, enquiries, notices and notifications, both informal (i.e., nudges) and formal (i.e., compliance verification or validation letters and directed compliance letters), posted by CBSA in Client's CARM Client Portal business account regarding, amongst other things, actual or potential non-compliance; any delay or failure of Customs Broker to notify Client of any such CBSA notices or notifications does not (i) make Customs Broker liable therefor or (ii) release Client from its obligations to respond to and comply with such CBSA notices and notifications; the foregoing applies to all forms of reports, reassessments, enquiries, notices and notifications for Client from any Government Authority; (E) Client is liable, and will fully indemnify and hold Customs Broker 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 Customs Broker for, in the name of and/or on behalf of Client in connection with any Services or under this Agency Agreement and Power of Attorney, including in respect of goods imported or exported by Customs Broker on behalf of Client, to any Government Authority, whether or not Client provides Customs Broker with the required visibility, user access and privileges, including in each section and all components of each section, within the CARM Client Portal and/or the required account, profile, data, rulings, reports, documents, declarations and/or information; and (F) any amounts paid on Client's behalf to any party and/or to Client's account (where applicable) by Customs Broker, as Client's agent and attorney, or by Sub-Agent (defined in Section 7) for Customs Broker, shall be a debt due by Client to Customs Broker as Client's agent and attorney; to the extent that Customs Broker pays any amount to any Government Authority on account of Customs Broker's error, but the Government Authority credits, refunds or pays Client for such amount, then Client agrees that such amount is the property of Customs Broker and Client shall promptly direct and authorize the applicable Government Authority to, or shall itself, deliver, pay or credit, such amount to Customs Broker. If Customs Broker receives any credits, refunds or amounts from any Government Authority in connection with payments Client (and not Customs Broker) paid or advanced, then, subject to Customs Broker's right of set off provided in the Standard Charge Terms, Customs Broker will pay that amount to Client. Customs Broker is not required to pay any amounts to any third party (i.e., customer of Client) other than a Government Authority (on behalf of, and as agent of, Client) and it is Client's obligation to pay and refund its customers and such other third parties. Client agrees that Customs Broker may make a claim against Client hereunder at any time within that period of time that is 1 year longer than the period of time within which any applicable Government Authority may re-assess or re-determine the valuation, origin or classification of imported or exported goods, or take such other action or make such other declaration, order or ruling, that may affect Customs Broker.

7. Client further grants Customs Broker, as Client's agent and attorney, full power and authority to (a) appoint as Customs Broker's sub-agent any other person to whom a license to transact business as a customs broker has been issued under the Customs Act ("**Sub-Agent**") to transact the aforesaid business, or part thereof, in the name of and as an agent of Customs Broker and on Client's behalf, but only to the extent of Customs Broker's authority; (b) revoke any such appointment; and (c) appoint another Sub-Agent (to act only to the extent of Customs Broker's authority) in the place of any Sub-Agent whose appointment has been revoked, as Customs Broker, as Client's agent and attorney, shall from time to time think fit.

8. Client acknowledges and agrees that (a) this Agency Agreement and Power of Attorney, and all transactions hereunder and/or conducted in the CARM Client Portal, are governed by the Standard Trading Conditions attached hereto as Schedule A, which Standard Trading Conditions form part of, and are incorporated by reference into, this Agency Agreement and Power of Attorney and that by signing this Agency Agreement and Power of Attorney, Client acknowledges and agrees to all of the terms and conditions set out in the attached Standard Trading Conditions; (b) it is Client's responsibility to review the Standard Trading Conditions; (c) Customs Broker may amend the Standard Trading Conditions from time to time and will send such amended Standard Trading Conditions to Client, post same on Customs Broker's website in a manner accessible to Client, or otherwise make them available to Client; and (d) whether or not Client reviews the Standard Trading Conditions, Client agrees to, is bound by and will comply with, all of the terms and conditions set out in the Standard Trading Conditions, as amended from time to time by Customs Broker.

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9. Client agrees, acknowledges, understands and confirms that (a) this Agency Agreement and Power of Attorney authorizes Customs Broker to act on behalf of Client and its business in connection with Client's specific CRA Business Number listed above in the identification of the parties, but no other CRA business number; if Client wishes to give authority to Customs Broker to act on behalf of another entity or business with its own CRA business number, then Client will enter into a separate Agency Agreement and Power of Attorney with Customs Broker pertaining to that other CRA business number; (b) it is Client's responsibility, and not Customs Broker's, to obtain and maintain all RM accounts for Client's CRA Business Number required to access Client's CARM Client Portal business account within the CARM Client Portal; and (c) unless otherwise directed, Customs Broker has the authority to act on Client's behalf with respect to all RM accounts associated with Client's specific CRA Business Number.

10. Client hereby ratifies and confirms, and agrees to ratify and confirm, all that Customs Broker, as Client's agent and attorney, may do, or has done, by virtue hereof and under the authority of this Agency Agreement and Power of Attorney and/or as authorized and directed in Client's CARM Client Portal business account, including in the CARM Client Portal.

11. This Agency Agreement and Power of Attorney remains in full force and effect, until either Client or Customs Broker has revoked and terminated the agency relationship described herein, which revocation and termination by either party requires the following steps: (a) the terminating party gives the other party a written notice of revocation and termination, subject to Section 8 of the Standard Trading Conditions; and (b) where Client is the terminating party, Client has revoked and terminated the Specific Authority delegated to Customs Broker in the CARM Client Portal. The words "**include**" and "**including**", as used in this Agency Agreement and Power of Attorney, mean "including without any limitation or restriction".

Client has duly issued, executed and delivered this Power of Attorney by the signatures of its duly authorized officers or signatories in the City of _____ (Municipality), _____ (Province/State) and _____ (Country), Canada as of and with effect from this day (Date)_____.

Email: _____

Yes Customs Brokerage Inc.

Phone:_____

Accepted By: _____Daniel Park
Name - Office Held

Signed By:_____
Name - Office Held

Date: _____

_____
Signature

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STANDARD TRADING CONDITIONS – SCHEDULE A

By signing or otherwise agreeing to, accepting and/or acting under the authority of the Agency Agreement and Power of Attorney, each of Client and Customs Broker agrees to be bound by the Agency Agreement and Power of Attorney, these Standard Trading Conditions attached to the Agency Agreement and Power of Attorney, the CARM Terms and Conditions for Pre-CARM GAA ("CARM Terms") (applicable if the parties have signed the pre-CARM GAA form), and the terms and conditions of the CARM Client Portal, unless or until a party advises the other party in writing to the contrary subject to the provisions of Section 8 of these Standard Trading Conditions.

1. **Definitions.** "**Agency Agreement and Power of Attorney**" means the form Continuous General Agency Agreement and Power of Attorney with Power to Appoint a Sub-Agent (to which these Standard Trading Conditions are attached) signed by Client to appoint Customs Broker as its agent and attorney in connection with the services described therein. "**Applicable Laws**" has the meaning set out in Section 6(a). "**Canadian Government Agencies and Departments**" or "**CGAD**" means the Canada Border Services Agency ("**CBSA**"), any other department or agency, and successor department or agency thereof, of the Government of Canada or any Province thereof having jurisdiction over the import and/or export of goods into and/or from Canada. "**CARM Client Portal**" means the electronic client portal for CBSA's Assessment and Revenue Management system, as amended from time to time. "**Client**" means that individual, partnership, association, entity or corporation at whose request or on whose behalf, either directly or indirectly, Customs Broker undertakes any business or provides advice, information or services, and/or who is named as the Client or recipient of services in the Agency Agreement and Power of Attorney or in the CARM Client Portal. "**Customs Broker**" means that individual, partnership, entity or corporation licensed by the CBSA, other CGAD, or other authorized body, to engage in the business of a customs broker and who is named as the Customs Broker, service provider or entity with delegated authority in the Agency Agreement and Power of Attorney or in the CARM Client Portal. "**Disbursements**" means any payment made by Customs Broker, on Client's behalf, for any product or service rendered in connection with the facilitation of the import and export of goods, including any Government Charges, additional taxes, freight, storage, penalties, interest, fines, and any other amounts, charges or payments, including payments for goods on COD shipments, made by Customs Broker on Client's behalf. "**Disbursement Fees**" means those fees charged by Customs Broker to Client in connection with arranging, facilitating, assisting with, making and/or managing any Disbursements. "**Fees**" has the meaning set out in Section 2(a), and includes Disbursement Fees. "**Government Authority**" means any department or agency, or successor department or agency thereof, of any government other than a CGAD having jurisdiction over the import and/or export of goods into and/or from Canada. "**Government Charges**" means those duties, taxes, penalties, interest, fines, expenses, fees, claims, liabilities or other charges or levies imposed by CGAD or other applicable Government Authority in respect of imported or exported goods including goods imported into Canada, exported from Canada or reported, released and/or exported or to be reported, released and/or exported under the Customs Act, the Customs Tariff, the Excise Act, the Excise Tax Act, the Special Import Measures Act and/or any other Applicable Laws relating to customs, import and/or export, all as amended from time to time.
"**Losses**" means losses, damages, delays, costs, injuries, fees (including legal fees and expenses), liabilities, expenses, actions, suits, proceedings, demands and claims of any kind or nature whatsoever. "**Services**" means those customs broker services, from the list set out in Annex 1 and/or as otherwise set out in the CARM Client Portal and/or requested by Client, which Client requires and Customs Broker agrees to provide, or which are reasonably required to be performed by Customs Broker as ancillary to the primary services that it is performing for Client. "**Sub-Agent**" means that person to whom a license to transact business as a customs broker has been issued under the Customs Act and who Customs Broker may retain as its own agent in connection with the Services, or part thereof, that Customs Broker performs for Client.

2. **Fees and Disbursements.** (a) The fees for Services shall be in accordance with the fee schedule as agreed upon between Client and Customs Broker, as amended from time to time ("**Fees**"). (b) Client shall promptly reimburse Customs Broker for all Disbursements incurred by Customs Broker on Client's behalf.

3. **Invoicing and Payment.** (a) Customs Broker shall issue invoices to Client for all Fees and Disbursements pertaining to the Services. (b) Promptly upon receipt of invoices hereunder, Client shall pay to Customs Broker, in cash or by other immediately available and irrevocable funds delivery as agreed to by Customs Broker, as and when due in accordance herewith, all Fees and Disbursements for the Services without any reduction, deduction, set-off or deferment on account of any claim or counterclaim whatsoever.
(c) Interest on all late payments shall be charged and paid at a rate equal to the prime lending rate set by the Bank of Canada plus 5% per annum, as it fluctuates from time to time, which interest shall be calculated and charged commencing 14 days after the relevant invoice date unless otherwise agreed to in writing by the parties. (d) To the extent Customs Broker owes any amount to Client, Customs Broker may set-off that amount owing to Client as against any amount Client owes to Customs Broker.

4. **Advancement of Funds.** (a) Upon Customs Broker's request, Client shall, prior to Customs Broker's release of any shipment of goods imported by Client, promptly provide to Customs Broker sufficient funds to enable Customs Broker to pay on Client's behalf all Disbursements that are estimated by Customs Broker to be payable in connection with such shipment. (b) If, at any time, Customs Broker or a CGAD determines that additional funds are required with respect to goods imported by Client, Client shall, upon demand of either Customs Broker or a CGAD, promptly advance such additional funds to Customs Broker. (c) If, after payment of Disbursements by Customs Broker concerning the goods imported by Client, any balance of funds remains outstanding to Client's credit, Customs Broker shall promptly return to Client any remaining balance of funds, i. unless otherwise instructed by Client; or ii. unless there are past due accounts owing by Client to Customs Broker in which case Customs Broker may, on notice to Client, pay its outstanding Fees and/or Disbursements (or part thereof) from the said remaining balance of funds. (d) If Client fails to advance funds to Customs Broker when requested by Customs Broker or a CGAD, Customs Broker shall have no obligation to render or perform any Services for or on behalf of Client, and Client shall be responsible, and reimburse, defend, indemnify and hold harmless Customs Broker, for all Losses in connection therewith.

5. **Client Duties and Responsibilities.** (a) Client shall, at no charge to Customs Broker: i. promptly provide to Customs Broker (A) all information and documentation related to Client's import and export transactions, (B) full delegated authority, visibility, user access, privileges (including in each section and all components of each section) in the CARM Client Portal necessary for Customs Broker to provide the Services and to act upon and fulfill the authority and direction delegated to Customs Broker by Client, whether within or outside of the CARM Client Portal, (C) all account (including Client's CARM Client Portal business account), profile, audit and other reports, data, details, information, declarations and documents of any rulings arising from filings by Client itself and/or by any third parties for Client, (D) all information required to complete a CGAD's documentation and/or furnish required data to a CGAD or other

applicable Government Authorities, and (E) any other information and/or materials that may be relevant or helpful to Customs Broker to perform the Services required by Client, including for Customs Broker to deal with any rulings from CBSA, manage and/or make filings or adjustments for Client, and to make modifications (including database updates) for future transactions; ii. promptly (A) review all documentation and/or data, (B) notify Customs Broker in writing of any discrepancies, inaccuracies, errors or omissions found therein, and (C) request corrections and/or adjustments in writing, all within 60 days of the date of the occurrence of such discrepancy, inaccuracy, error or omission, and/or required correction or adjustment, with Client acknowledging and agreeing that Customs Broker shall not be liable for performing any adjustments, accounting entries or corrections, advance rulings, commercial accounting declarations or any services related thereto, nor shall Customs Broker be liable for any Losses, of whatever kind or nature and howsoever incurred or arising, as a result of any of the foregoing, including any discrepancies, inaccuracies, errors or omissions related to filings, rulings, commercial accounting declarations and/or any adjustment or correction requests, or as a result of Customs Broker's delay or failure to notify Client of any informal (i.e., nudges) or formal notices (i.e., compliance verification or validation letters and directed compliance letters) or notifications posted by CBSA in Client's CARM Client Portal business account, including those regarding actual or potential non-compliance, all of which remain Client`s responsibility; all Losses and any damages of any kind, whether direct, indirect, incidental, special or consequential, including with respect to any gratis or "free of charge" services performed by Customs Broker, shall be subject to the limitations of liability set out in these Standard Trading Conditions; and iii. reimburse, defend, indemnify and save harmless Customs Broker with respect to each matter set out in this Article 5 and against any and all Losses which result from or arise in connection with any discrepancies, inaccuracies, mistakes or omissions in the information, documentation, access, privileges and/or visibility (whether within or outside of the CARM Client Portal) provided to Customs Broker by Client or its employees, representatives and/or agents and relied upon by Customs Broker and/or its own Sub-Agents. (b) Client represents and warrants that (i) it is the importer, exporter and/or owner of the goods (as applicable) for which it has retained the Services of Customs Broker; (ii) it has full power and authority to retain and appoint as agent and attorney and authorize and instruct Customs Broker including as set out in the Agency Agreement and Power of Attorney and/or in the CARM Client Portal; and (iii) all information, documentation, declarations, access, privileges and/or visibility (whether within or outside of the CARM Client Portal) provided to Customs Broker is complete, true and accurate. Client acknowledges that Customs Broker is relying on such information, documentation, declarations, access, privileges and/or visibility (whether within or outside of the CARM Client Portal) to provide the Services. (c) Client is solely liable and responsible for each and all of the: i. Disbursements made by Customs Broker on Client's behalf; ii. Charges of any kind or nature whatsoever arising, levied or charged in connection with the import and/or export of any goods, as Client is at all times the importer/exporter (regardless of whose business number is used, who any CGAD or other Government Authority identifies as the importer of record, and/or any liability assessed by any CGAD or other Government Authority); iii. Acts of Customs Broker in the performance of the Services as agent of and for Client; and iv. Losses incurred or sustained by Customs Broker in relation to, or arising from its provision of Services to Client, including paying any amounts on Client's behalf to any party and/or to Client's account.

6. **Customs Broker Duties and Responsibilities.** (a) Customs Broker 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 applicable Province, Territory and municipality thereof ("**Applicable Laws**"). (b) All information pertaining to Client is, and shall be kept, confidential by Customs Broker, its Sub-Agents and service providers, other than legal counsel, if applicable, and shall only be released to a CGAD or other applicable government, police or official investigation authorities, if and as (i) required by Applicable Laws or order of a body, agency or court of competent jurisdiction and authority; and/or (ii) directed or authorized by written instructions from Client to Customs Broker to release confidential information, or any part thereof, to third parties. (c) Customs Broker shall take all reasonable steps to provide the Services in accordance with Client's instructions, provided however, that if in Customs Broker's judgment it is in Client's interest to depart from Client's instructions, Customs Broker is hereby instructed and directed to do so and shall be reimbursed, defended, indemnified and saved harmless by Client for all Losses incurred in so doing. (d) Customs Broker shall provide to Client in respect of each transaction or summary accounting made on Client's behalf a copy of the commercial accounting declaration and data pertaining thereto. (e) Customs Broker shall, subject to its set-off rights, promptly account to Client for funds, if any, received by Customs Broker to the extent that these funds are: i. for the credit of Client from the Receiver General for Canada or other applicable Government Authorities; or ii. from Client by way of advances provided in Section 4 in excess of the Disbursements payable in respect of Client or Client's business; and iii. not otherwise owed by Client to Customs Broker (i.e., as an example only, where Customs Broker pays any amount to a Government Authority or a CGAD on account of Customs Broker's error, but the Government Authority or the CGAD credits or pays Client, rather than Customs Broker, for such amount). (f) Customs Broker shall not be liable for any Losses resulting from or caused in any part by (i) Client's negligence, misconduct or breach or for anything which it may do or refrain from doing, including Client's failure to review or maintain its CARM Client Portal business account or to respond to or comply with all notices and notifications posted by CBSA therein; (ii) any act of God, unavoidable delay or event, supply chain or delivery issues, prohibition, ban, restriction and/or emergency measure imposed by applicable authorities, global health emergency, pandemic, epidemic and/or outbreak of infectious or communicable diseases, any service or access disruptions or failures regarding or affecting the CARM Client Portal or any systems of any CGAD or other applicable Government Authorities, third party hosting, operation, maintenance, system or portal issues, general service interruptions, technical, access or other failures or inability to access the internet, or other act or cause beyond Customs Broker's reasonable control; or (iii) Customs Broker's failure to provide, or delay in providing, the Services as a result of or due to the operation of the Applicable Laws (including those related to the CARM Client Portal), or the applicable laws of any other country that affects the Services, or a change in the policies of any CGAD or other applicable Government Authorities. Each event listed in (ii) or (iii) above is called a "**Force Majeure Event**"). Customs Broker shall use its commercially reasonable efforts, in accordance with industry standards, to advise Client on matters referred to Customs Broker. Client (i) acknowledges that Customs Broker has given no assurances, representations or warranties to Client regarding the outcome of these matters, and (ii) understands that there is no guarantee of any specific results from the Services.

7. **Limitation of Liability.** (a) Notwithstanding any other provision of these Standard Trading Conditions, the Agency Agreement and Power of Attorney, the CARM Terms, or the terms and conditions of, or any delegation of authority or direction in, the CARM Client Portal, (A) neither Customs Broker nor Client will be liable for any consequential, special, incidental, indirect, punitive or exemplary damages resulting from these Standard Trading Conditions, the Agency Agreement and Power of Attorney, the CARM Terms, the CARM Client Portal, any Force Majeure Event or unavoidable delay, or event beyond its reasonable control; and (B) Customs Broker shall not be liable for any loss of profit, loss of revenue, loss of use or opportunity or other like damages or losses, or damages arising in tort, whether or not known or contemplated, in connection with any of the Services, these Standard Trading Conditions, the Agency Agreement and Power of Attorney, the CARM Terms and/or the CARM Client Portal. (b) Notwithstanding any other provision of these Standard Trading Conditions, the Agency Agreement and Power of Attorney, the CARM Terms, or the terms and conditions of, or any delegation of authority or direction in, the CARM Client Portal, and regardless of whether Customs Broker uses its own, or Client's, business number for any of the Services, Client expressly acknowledges and agrees that (A) Customs Broker is not responsible for any aspect of the operation, hosting, maintenance and/or functioning of the CARM Client Portal, or any aspect of health, revenue, product liability, safety, security and/or other liability in connection with the CARM Client Portal,

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2710 Britannia Rd E., Mississauga, ON. L4W 2P7
TEL: (905)677-6900 FAX: (905)677-7531

any Services provided by Customs Broker and/or any goods dealt with by Customs Broker, including any liabilities resulting from or assessed by any CGAD or other Government Authority, and Customs Broker is not liable in any way to the extent that Customs Broker is unable to access the CARM Client Portal and/or to perform any of the Services due to the status of the CARM Client Portal or any incomplete or inaccurate information, documents or materials provided to Customs Broker by Client; (B) Client is at all times the importer/exporter of and for the goods; (C) Customs Broker is acting at all times as Client's agent, for and on behalf of Client as the principal at and in law, without any liability to Customs Broker; and (D) any Disbursements or other amounts paid by Customs Broker (or its Sub-Agent) on Client's behalf and/or to Client's account, shall be a debt due by Client to Customs Broker.

8. **Termination**. In the event that the Agency Agreement and Power of Attorney is terminated and there are any outstanding matters pertaining to Client for which Customs Broker has been engaged by Client and for which Customs Broker remains liable to make payment and/or to complete and/or file documentation (including any accounting, accounting entries and reports, and/or commercial accounting declarations), the Agency Agreement and Power of Attorney (with these Standard Trading Conditions and the CARM Terms (if the parties have signed the pre-CARM GAA form)) shall continue in force with respect to such matters until such matters are concluded and payment by Client to Customs Broker of such funds as may be required to satisfy all outstanding payment and other outstanding obligations and liabilities of (a) Customs Broker to a CGAD and/or others and (b) Client to Customs Broker, a CGAD and/or others (including all Fees and Disbursements), has been made by Client. Client acknowledges and understands that the delegated authority and visibility granted by Client to Customs Broker in the CARM Client Portal must remain active, in force and effect, and not be terminated or caused/allowed to expire, until Customs Broker has performed and completed all such matters.

9. **Governing Law; General.** These Standard Trading Conditions are governed by the laws of the Province or Territory in Canada within which Customs Broker has its principal place of business, and the federal laws of Canada applicable therein, and Client hereby irrevocably attorns to the courts of such Province or Territory. The Agency Agreement and Power of Attorney, together with these Standard Trading Conditions and the CARM Terms (if the parties have signed the pre-CARM GAA form), inure to the benefit of and are binding upon the parties and their respective executors, administrators, successors and permitted assigns. Where the parties have used electronic communications in whole or in part to transact any business, those communications will be given legal effect in accordance with the provisions of the Uniform Electronic Commerce Act (or successor legislation) as approved by the Uniform Law Conference of Canada or enacted by the federal or provincial legislatures, as applicable. Each provision of these Standard Trading Conditions is and shall be deemed to be separate and severable and if any provision or part thereof is held for any reason to be unenforceable, the remainder of these Standard Trading Conditions shall remain in full force and effect, unamended. The words "include" and "including" mean "including without any limitation or restriction".

Annex 1 - Customs Broker Services

Customs Broker will provide to Client import and export services, and ancillary services related thereto, when requested by Client and accepted by Customs Broker, including as delegated to Customs Broker within the CARM Client Portal, which services may include, but are not limited to, any of the following: (i) setting up, managing and/or administering Client's CARM Client Portal business account; (ii) facilitating and/or assisting with the process of Client obtaining or posting a bond, financial security or other security, and/or monitoring the sufficiency of same, on Client's behalf; (iii) applying for a business number for Client and/or on its behalf; (iv) assisting Client in the preparation of information required by a CGAD with respect to trade-related matters including the importation of goods into Canada by Client and/or the exportation of goods from Canada by Client; (v) presenting information, by any acceptable means, on behalf of Client to a CGAD as required, to report, release and/or account for Client's goods including information as may be required for in-bond transportation within Canada; (vi) arranging for, managing, making and/or paying any requisite Government Charges and/or Disbursements by or on behalf of Client and obtaining release of goods from a CGAD; (vii) making arrangements for delivery and transportation of goods; (viii) assisting Client in preparing and presenting information required by domestic and foreign jurisdictions including a CGAD and other applicable Government Authorities with respect to trade-related matters and/or goods imported into or exported from Canada by Client; (ix) providing information and advice concerning Applicable Laws pertaining to trade-related matters and/or the import into Canada and the export from Canada of Client's goods; (x) providing advice on tariff classification, value for duty, origin and any other relevant federal or provincial requirements relating to the import or export of goods; (xi) providing advice on federal and provincial tax implications, payment options and any other tax requirements concerning Client's imported goods; (xii) providing advice concerning, and/or facilitating and assisting with, Government Charges, refunds, credits, adjustments, payments, drawbacks and/or remissions, advance rulings and matters related to classification, valuation and origin, post-transaction/entry accounting corrections, classifications, origin matters, valuation and other adjustments, as well as appeals of tariff classification or value for duty decisions and/or other decisions of a CGAD; (xiii) preparing and filing refunds, appeals, drawbacks and remission applications, as well as advance ruling requests; (xiv) assisting with or offering quality control audits to or for Client; (xv) providing consulting, advice, information and assistance to Client on matters pertaining to the seizure, detention, and forfeiture of goods; (xvi) offering or providing a payment service, with or without any credit service; and (xvii) providing consulting, advice, information and assistance on all other matters necessary and incidental to the foregoing Services, or other services reasonably required to be performed by Customs Broker as ancillary to the primary services that it is performing for Client; in each case, all the foregoing at and subject to the instructions of and on behalf of Client.