

TARROS TRADING TERMS AND CONDITIONS 2026

Before entering into a Contract with the Company, the Customer's attention is drawn to specific clauses hereof which (i) exclude or limit the Company's liability, (ii) entitle the Company to terminate the Contract, suspend the performance Service(s) and/or abandon the Goods, (iii) require the Customer to indemnify the Company in certain circumstances, (iv) limit time and (v) set forth the jurisdiction, being **Clauses: 1.** (Applicability); **3.** (Law and jurisdiction); **5.** (Scope of the Application and acceptance); **6.** (Methods and routes of Carriage); **8.** (Matters affecting performance); **10.** (Company's general liability); **11.** (Company's Liability as Carrier); **12.** (Company's liability for Service(s) other than carriage); **13.** (Extension of rights and limitations); **14.** (Exclusion of liability); **15.** (Limitation of liability); **16.** (Notice of loss or damage); **17.** (Basis of claim); **18.** (Liability of subcontractors, servants, employees or agents); **22.** (Payment – no set-off rule); **24** (Sanctions); **25.** (Indemnity).

PART I – GENERAL PROVISIONS

1. Applicability.

- 1.1. Unless expressly otherwise agreed in writing between the parties, these terms and conditions of service shall apply to any Contract as defined in clause 2.8.
- 1.2. In the event the Company, in rendering Service(s), issues its own document(s) of transport containing relevant terms and conditions of service, the terms and conditions set forth in such document(s) of transport shall prevail to these terms and conditions only to the extent covered by such document(s) of transport. Terms and conditions incorporated in the Company's document(s) of transport can be found at www.tarros.it.
- 1.3. When Affiliates of the Company provide any Service to Customer, their standard trading terms and conditions shall apply to such Service.

2. Definitions.

- 2.1. **"Service(s)"** means services of any kind relating to the carriage, consolidation, storage, handling, packing or distribution of the Goods as well as any ancillary and advisory services in connection therewith, including but not limited to customs and fiscal matters, declaring the Goods for official purposes or any other custom brokerage service, procuring insurance of the Goods and collecting or procuring payment or documents relating to the Goods.
- 2.2. **"Company"** means Tarros S.p.A., its subsidiaries, agents and/or representatives.
- 2.3. **"Customer"** means any person, as well as its agents and/or representatives, having rights or obligations under the Contract concluded with the Company or as a result of its activity in connection with such Service(s).
- 2.4. **"Merchant"** means any shipper, receiver, consignor, consignee, holder of a bill of lading or other document of title representing the Goods, any person owing or entitled to the possession of the Goods and anyone acting on behalf of any of such persons.

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- 2.5. **“Carrier”** means any person actually performing, wholly or partially, the carriage of Goods with its own means of transport (actual Carrier) and any person subject to carrier liability as a result of an express or implied undertaking to assume such liability (contracting Carrier).
- 2.6. **“Affiliate”** means any person that directly or indirectly is controlled by or is under common control with another person.
- 2.7. **“person”** means natural person(s) or any body or bodies corporate.
- 2.8. **“Application”** means the request made by the Customer to the Company for specific Service(s) to be provided by this latter in relation to the carriage of specific Goods.
- 2.9. **“Contract”** means the contract concluded upon the acceptance by the Company of the specific Application as well as any subsequent amendment thereto as agreed by the parties.
- 2.10. **“Mandatory Law”** means any statutory law or international convention the provisions of which cannot be departed by contractual stipulation to the detriment of the Customer.
- 2.11. **“Goods”** means any property including livestock as well as Equipment or packaging not supplied by the Company.
- 2.12. **“Valuables”** means bullion, coins, money, negotiable instruments, precious stones, jewellery, antiques, pictures, works of art and similar properties whose value clearly exceeds the regular value of ordinary commercial goods or merchandise.
- 2.13. **“Dangerous Goods”** means Goods which are officially classified as hazardous as well as Goods which are or may become of a dangerous, inflammable, radioactive, noxious or damaging nature.
- 2.14. **“Equipment”** means any container, trailer, transportable tank, flat rack, box, crate, cradle or pallet or any similar article used to consolidate the Goods and any equipment thereof or connected thereto.
- 2.15. **“SDR”** means a Special Drawing Rights as defined by the International Monetary Fund.
- 2.16. **“Sanctioning Authority”** means the United Nations, European Union, United Kingdom, United States of America or any other applicable competent authority or government.
- 2.17. **“Sanctioned Activity”** means any activity, service, carriage, trade or voyage subject to sanctions imposed by any Sanctioning Authority.
- 2.18. **“Sanctioned Party”** means any persons, entities, bodies, or vessels designated by a Sanctioning Authority.
- 2.19. **“Sanctioned Goods”** means any Good(s), with respect to the Service(s) agreed under the Contract, in which a Sanctioned Party has an interest or the performance of the Service(s) of which is sanctioned or prohibited by a Sanctioning Authority.

3. Law and jurisdiction.

- 3.1. These terms and conditions of service, any Contract and the relationship of the parties shall be construed according to and governed by the Law of Italy.
- 3.2. Any dispute arising under any Contract shall be determined by the Courts of La Spezia, Italy, and no other Court shall have jurisdiction with regard to any such action, unless the Carrier elects to apply to another Italian or foreign Court.

4. Quotations not binding.

- 4.1. Quotations as to fees, rates, duties, freight charges, insurance premiums and/or other charges given by the Company to the Customer are for information purposes only and are subject to change without notice. No quotation shall be deemed binding upon the Company.

5. Scope of the Application and acceptance.

- 5.1. In tendering the Application to the Company, the Customer acknowledges to have carefully read these terms and conditions and agrees that any and all of such terms and conditions shall apply to the Contract.
- 5.2. These terms and conditions regulate the rights and liabilities, as well as the limitations thereto, of the Company in procuring and/or performing the Service(s) according to the Application tendered by the Customer in relation to the carriage of Goods as far as expressly accepted by the Company and any subsequent amendment to the Contract agreed by the parties.
- 5.3. Upon the acceptance of the Application, the Company undertakes to provide Service(s) with reasonable degree of care, diligence, skill and judgment.
- 5.4. Unless otherwise expressly agreed by the parties, it is understood that:
- 5.4.1. in procuring and/or performing the Service(s), the Company shall act as agent only of the Customer which, to this purpose, in tendering the Application, gives actual and full authority to bind the Customer and/or any other third party which appointed the Customer in relation to the carriage of the Goods, as the case may be, vis-à-vis the Carrier and/or any other third party involved in the carriage of Goods;
- 5.4.2. the Company shall not assume, expressly or impliedly, responsibility whatsoever as either actual or contracting Carrier in respect of the Goods.
- 5.5. Neither any provision of the Contract nor any act or omission of the Company, or his servants, employees and subcontractors, shall be construed as to imply a waiver to any right, exclusion or limitation of liability granted to the Company under any applicable international conventions or the governing law, unless such waiver has been made in writing by the Carrier as an express derogation to such international conventions and/or governing law.
- 5.6. Unless otherwise agreed in writing, the Company reserves to itself the right as to the Carrier(s), means, route and procedure to be followed in the performance of any Service provided in the course of business undertaken by the Contract.
- 5.7. Company is under no obligation to disclose to the Customer the amounts due or paid to the persons appointed to perform whole or part of the Service(s) covered by the Contract.
- 5.8. When the Company contracts as principal for any Service(s), it shall have full liberty to perform such Service(s) itself, or to subcontract on any terms whatsoever, the whole or any part of such Service(s).

6. Methods and routes of carriage.

- 6.1. The Company shall procure and/or perform the Service(s) undertaken under the Contract according to the Customer's instructions as agreed.
- 6.2. If the instructions are inaccurate and/or incomplete and/or not according to the Contract, the Company may act as it deems proper and fit at sole risk, cost, and expense of the Customer.

- 6.3. Unless otherwise agreed, the Company may, without notice to the Customer:
- 6.3.1. arrange to carry the Goods on or under deck;
 - 6.3.2. chose, or substitute at any place and/or time, the means, the route and the procedures to be followed in the handling, stowage, storage, haulage and transportation of the Goods.
- 7. Transit/delivery time.**
- 7.1. Warranties by the Company about transit and/or delivery time are excluded, unless expressly agreed in writing by the Customer and the Company and properly compensated.
- 8. Matters affecting performance.**
- 8.1. If at any time performance of any Service(s) agreed under the Contract is likely to be affected by any hindrance, risk, danger, delay, difficulty or disadvantage of any kind and howsoever arising which cannot be avoided by the Company by exercise of reasonable endeavour (even though the circumstances giving rise to such hindrance, risk, danger, delay, difficulty or disadvantage existed at the time the Contract was entered into or the Goods were received for the performance of any Service), the Company (whether or not the performance of any Service has commenced) may, without prior notice to the Customer and at sole discretion of the Company, either:
- 8.1.1. carry the Goods to the relevant port of discharge or place of delivery, whichever is applicable, either by the intended or the alternative route to that contractually indicated or that which is usual for goods consigned to that port of discharge or place of delivery. If the Company elects to invoke the terms of this clause 8.1.1. hereof, he shall be entitled to charge such additional Freight, including extra war risk charge as the Carrier may determine, or
 - 8.1.2. suspend the carriage of the Goods and store them ashore or afloat under the terms of the Contract and use reasonable endeavours to forward them as soon as possible after the cause of hindrance, risk, danger, delay, difficulty or disadvantage has been removed, but the Company makes no representations as to the maximum period between such removal and the forwarding of the Goods to the port of discharge or place of delivery, whichever is applicable, named in the relevant document of transport. If the Company elects to invoke the terms of this clause 8.1.2. hereof, he shall be entitled to charge such additional Freight, including extra war risk charge as the Carrier may determine, or
 - 8.1.3. abandon the carriage of the Goods and place the Goods at the Merchant's disposal at any place or port which the Carrier may deem safe and convenient whereupon the responsibility of the Company in respect of such Goods shall cease. The Carrier shall nevertheless be entitled to full Freight on the Goods received for Carriage, and the Merchant shall pay any additional costs of the Carriage to, and delivery and storage at, such place or port.
- 8.2. If the Carrier elects to use an alternative route under clause 8.1.1. or to suspend the carriage under clause 8.1.2. this shall not prejudice his right subsequently to abandon the carriage under clause 8.1.3.
- 9. Insurance.**
- 9.1. No insurance shall be effected by the Company except upon express instructions given by the Customer and accepted in writing by the Company.

- 9.2. If Company undertakes to effect insurance on the Goods as per clause 9.1. above, such insurance shall be effected in accordance to the minimum cover of the Institute Cargo Clauses or any other similar set of clauses.
- 9.3. Unless otherwise agreed in writing, the Company shall not be under any obligation to effect a separate insurance on each consignment, but may declare it on any open or general policy held by the Company.

PART II – COMPANY’S LIABILITY

10. Company’s general liability.

- 10.1. No liability shall attach to the Company unless it fails to provide and/or perform the Service(s) according to the duty of due diligence set forth in clause 5.3.
- 10.2. The Company is not liable for acts or omissions by any third party including but not limited to Carriers, terminal and/or handling operators, stevedores, hauliers, logistics operators, warehousemen, freight forwarders, custom agents, public Authorities.
- 10.3. Unless expressly agreed in writing, the Company shall not accept any responsibility in respect of whatsoever cost related, directly or indirectly, with the carriage of the Goods, including but not limited to freights, vessel demurrages, hires, bunkers, Equipment demurrages, detentions and/or storage fees, reefer plug-in fees, port costs, custom duties, fines.
- 10.4. No payment arranged by the Company to any third party for the performance of the Service(s) shall be construed as a waiver to any right, defence, limitation and/or exception set forth by these terms and conditions in favour of the Company.

11. Company’s liability as Carrier.

- 11.1. Without prejudice for the provisions set forth in clause 10, no liability as Carrier shall attach to the Company unless:
- 11.1.1. it actually performs the whole or a part of the carriage itself by its own means of transport (actual Carrier), only to the extent of such performance, or;
- 11.1.2. it issues its own transport documents (B/L, AWB; HBL, waybills), only to the extent of the part of the carriage covered by such documents, or;
- 11.1.3. it has made an express undertaking to assume Carrier’s liability in respect of whole or part of the carriage, only to the extent of such undertaking.
- 11.2. In any event, the Company shall not be held liable as Carrier if the Customer has received a transport document(s) issued by a person other than the Company and does not maintain that the Company is nevertheless liable as Carrier within three days from (i) the delivery of the Goods to the Merchant or (ii) the date the Goods should have been delivered.

12. Company’s liability for Service(s) other than carriage.

- 12.1. Without prejudice for the provisions set forth in clause 10, no liability for Service(s) other than carriage, including but not limited to storage, handling, consolidation, packing or distribution of Goods, as well as ancillary services in connection therewith, shall attach to the Company unless:
- 12.1.1. it actually performs such other Service(s), using its own facilities or employees or;

12.1.2. it has made an express undertaking to assume liability in respect on such Service(s).

13. Extension of rights and limitations.

13.1. Without prejudice to the other provisions contained in these terms and conditions, the Company shall enjoy vis-à-vis the Customer, the Merchant or any other person having an interest in the Goods every right, exemption from liability, limitation, defence, condition, immunity and liberty of whatsoever nature applicable to the Carrier or to any other service provider (including their servants and agents) engaged by the Company or its agents for the performance of the Contract or part thereof.

14. Exclusion of liability.

14.1. The Company shall in no event liable for:

- 14.1.1. Valuables or Dangerous Goods unless have been declared as such to the Company at the time of issuance of the Application and so expressly accepted in writing by the Company;
- 14.1.2. losses howsoever following by delay unless relevant responsibility has been expressly accepted in writing by the Company;
- 14.1.3. indirect or consequential losses or damages including but limited to losses of profit and losses of market, or the consequences of delay or deviation, howsoever caused;
- 14.1.4. losses or damages due to inherent defect of Goods;
- 14.1.5. acts or omissions of Customer and/or Merchant, their agents or any third party they employ;
- 14.1.6. improper packaging and/or marking of the Goods.

15. Limitation of liability.

15.1. Without prejudice for the provisions set forth in clause 10, the Company shall not in any event be or become liable for any loss, damage, misdelivery or non-delivery of the Goods in an amount exceeding the remuneration agreed under the Contract, unless a greater amount is:

- 15.1.1. actually recovered from person for whom the Company is responsible;
- 15.1.2. due under the terms and conditions on the back of the transport document(s) from which it arises that the Company undertook to act as Carrier;
- 15.1.3. due under any Mandatory Law applicable to the Service(s) which the Company undertook to perform.

15.2. The liability of the Company set forth in clauses from 15.1.1. to 15.1.3. shall in no event exceed the lesser between:

- 15.2.1. the value of any loss or damage;
- 15.2.2. a sum at the rate of 2 SDR per kilo of gross weight if any Goods lost or damaged.

15.3. Without prejudice for the provision set forth in clause 14.1.2., if the Company is held liable in respect of any loss following from delay, such liability shall be limited to an amount equal to remuneration relating to the Service(s) giving rise to the delay.

15.4. Where the claim arises from custom brokerage services, the Company liability shall be limited to 50.00 SDR or the amount of the brokerage fees paid by the Company for entry, whichever is the less.

15.5. Where the claim arises from an error and/or omission, or a series of errors or omissions which are repetition of or represent the continuation of an original error or omission, the Company liability shall

be further limited to 50,000.00 SDR in the aggregate of any one trading year commencing from the time of the making of the original error and/or omission.

- 15.6. For the purpose of this clause 15., the value of the Goods shall be their value when they were, or should have been, shipped. The value of SDR shall be calculated as at the date when the claim is received by the Company in writing.

16. Notice of loss or damage.

- 16.1. Unless notice of loss or damage to the Goods, specifying the general nature of such loss or damage, is given in writing to the Company by the person entitled to receive the Goods when they are handed over to it, such handing over shall be deemed a *prima facie* evidence of the delivery of the Goods in good order and conditions. When such loss or damage is not apparent, the same *prima facie* effect shall apply if notice in writing is not given within three days after the Goods were handed over to the person entitled to receive them.
- 16.2. With respect to all other losses or damages, any claim of the Customer against the Company arising in respect of any Service(s) provided for the Customer or which the Company has undertaken to provide shall be made in writing and notified to the Company within fourteen days of the date upon which the Customer become or should have become aware of any event or occurrence alleged to give rise to such claim. Any claim not made and notified as aforesaid shall be deemed to be waived and absolutely barred except where the Customer can show that it was impossible to comply with this time limit and that it has made the claim as soon as it was reasonably possible to do so.

17. Basis of claim.

- 17.1. The exemption from liability, defences, limits of liability and time bar provided for in or applicable to the Contract or otherwise shall apply in any action against the Company for any loss, damage or delay, howsoever occurring and whether the action be founded in contract or in tort and even if the loss, damage or delay arose as a result of unseaworthiness, negligence or fundamental breach of Contract.

18. Liability of subcontractors, servants, employees or agents.

- 18.1. These terms and conditions shall apply whenever any claim is made against any servant, agent or any other person the Company engaged for the performance of Service(s) (including any Carrier or independent contractor) whether or not arising out of negligence on the part of such servant, agent, or other person. Such servant, agent, or other person shall also be entitled to enforce the foregoing covenant against the Customer and/or the Merchant.
- 18.2. In any event, the liability of the Company and of such servant, agent or other person the Company engaged for the performance of Service(s) (including any independent contractor) shall not exceed the limits applicable to the Service(s) concerned as expressly agreed between the Company and the Customer or following these terms and conditions.

19. Limitation of actions.

- 19.1. Any claim by the Customer against the Company arising in respect of any Service(s) provided for the Customer, or which the Company has undertaken to provide shall be subject to time limits set forth in the applicable international conventions or by the applicable law.

PART III – CUSTOMER’S OBLIGATIONS AND LIABILITY

20. Customer’s warranties and dangerous Goods

20.1. The Customer warrants:

- 20.1.1. that the Goods are lawful goods, contain no drug, contraband or other illegal substances or stowaway;
- 20.1.2. the accuracy, at the time the Goods are taken in charge for the carriage, of all particulars relating thereto, including but not limited to the general nature and character of the Goods, their marks, number, weight, volume, quantity and, if applicable, to the dangerous character of the Goods according to the requirements set forth in clause 20.3.;
- 20.1.3. that any Equipment supplied by the Customer in relation to the performance of the any requested Service(s) is fit for the purpose;
- 20.1.4. that all Goods have been properly and sufficiently prepared, packed, stowed, labelled and/or marked, and that the preparation, packing, stowage, labelling and marking are appropriate to any operations or transactions affecting the Goods and the characteristic of the Goods;
- 20.1.5. that where the Company receives the Goods from the Customer already stowed in or on the Equipment, such Equipment is in good conditions and is suitable for the carriage to the intended destination of the Goods loaded therein or thereon.

- 20.2. No Goods which are or may become dangerous, inflammable, explosive or damaging (including radioactive materials), or which are or may become liable to damage any property whatsoever, shall be tendered to the Company (or his servants, employees, subcontractors or agents) for the provision of any Service(s) without prior written notice containing the details referred to in clause 20.3. and the Company’s express consent in writing to provide Service(s) in relation to the Goods so detailed, and without the Equipment as well as the Goods themselves being distinctly marked on the outside so as to indicate the nature and character of any such Goods and so as to comply with any applicable international conventions, laws, regulations or requirements. If any such Goods are delivered to the Company (or his servants, employees, subcontractors or agents) without such written consent and/or marking or if in the opinion of the Company the Goods are or are liable to become of a dangerous, inflammable, explosive or damaging nature, they may at any time be destroyed, disposed of, abandoned or rendered harmless without compensation to the Customer and without prejudice to the Company’s right to any sum due under the Contract.

- 20.3. The Merchant undertakes to provide the Company with all accurate and up to date detailed information related to the nature, character, dangerousness, and stowage, storage and transportation of the Goods and warrants that such Goods are packed, stowed, stuffed and secured in a manner adequate to withstand the risks connected to the performance of any Service(s) having regard to their nature and

in compliance with all international conventions, laws, regulations or requirements which may be applicable during the performance of any relevant Service(s).

- 20.4. Whether or not the Customer was aware of the nature and character of the Goods, the Customer shall defend, hold harmless and indemnify the Company (and his servants, employees, subcontractors or agents) against all claims, losses, personal injuries, deaths, liabilities, damages, costs or expenses including fines and penalties arising in consequence of the performance of Service(s) related to such Goods and/or in consequence of any breach of the provisions of this clause.
- 20.5. Nothing contained in this clause shall deprive the Customer of any of his rights provided for elsewhere including but not limited to the Customer's right of recourse against the shipper (whether or not being the Person who booked the Carriage) as per the applicable international conventions (e.g.: Article IV, Rules 6, of the Hague Rules / Hague Visby Rules; Article 22, par. 2, of the CMR Convention) or governing law.

21. Unforeseen circumstances.

- 21.1. In the event that Company, in case of unforeseen circumstances, acts in the best interest of the Customer, extra costs and charges shall be borne by the Customer.

22. Payments – no set-off rule.

- 22.1. The punctual receipt in full of sums falling due from the Customer to the Company is critical to the operation of the Company's business and of the performance of its obligations to the Customer under the Contract.
- 22.2. All sums due to the Company under the Contract shall be paid without any deduction or deferment on account of any claim, counter-claim, stay of execution or set-off.
- 22.3. In the event of any failure by the Customer to make full and punctual payment of any sum payable to the Company any and all other sum properly earned by and/or otherwise due to the Company (but which, but for this clause 22.3., would otherwise not yet be payable by the Customer, whether by virtue of an agreed credit period or otherwise) shall become immediately payable in full.
- 22.4. No omission to seek compensation for breach of clause 22.2. above shall constitute a waiver or a release to the Customer for any liability under clause 22.2. above during the application of these terms and conditions unless agreed in writing by the Company and the Customer.

23. Lien.

- 23.1. The Company shall have a lien on the Goods and any documents relating thereto for all sums payable to the Company under the Contract or any other contract by any of the persons defined as Customer or Merchant including but not limited to storage fees, general average contributions, to whomsoever due, and for the costs of recovering them.
- 23.2. The Company may enforce such lien in any reasonable manner which it may deem appropriate and fit and, in particular, it shall have the right to sell the Goods and/or the documents by public auction or private treaty without notice to the Customer.

24. Sanctions.

- 24.1. The Customer warrants that at the date of the Application and throughout the duration of the Service(s) the Customer and/or the Merchant is not or not becomes a Sanctioned Party.
- 24.2. The Customer shall not request any Service(s) or give any order which involves a Sanctioned Party or a Sanctioned Activity.
- 24.3. The Customer shall not tender for Service(s) any Sanctioned Goods.
- 24.4. If at any time the Customer and/or the Merchant is in breach of clauses 24.1., 24.2. and/or 24.3. the Company may trigger clause 8. and/or terminate the Contract and/or claim damages resulting from such breach.
- 24.5. If at any time after the conclusion of the Contract any Goods and/or activity involved in the performance of Service(s) becomes a Sanctioned Goods and/or Sanctioned Activity, the Company may trigger clause 8. and/or terminate the Contract. The Customer shall be responsible for all additional fees, costs, charges and expenses.
- 24.6. Upon request by the Company, the Customer shall immediately provide any declaration and/or documentation issued by the of the Customer, the Merchant and/or any third party which allows the Company to verify Customer's compliance to the obligations set forth in this clause 24. and/or which is required by any Sanctioning Authority or any other competent authority or government.

25. Indemnity.

- 25.1. Without prejudice for the other provisions contained in these terms and conditions, the Customer shall in any event indemnify and hold harmless the Company against:
- 25.1.1. any cost, expense, claim, liability, action the Company, in the performance of any Service(s), may incur vis-à-vis any third party including but not limited to, Merchants, Carries, warehousemen, stevedores, terminal and/or handling operators, freight forwarder, public authorities;
- 25.1.2. any claim for general average which may be made against the Company and shall provide such security as may be required by the Company in connection thereof;
- 25.1.3. any cost, expense, claim, loss, and fine or penalty, arising out of (i) the performance of any Service(s) in relation to Sanctioned Goods and/or Sanctioned Party and/or which amount to a Sanctioned Activity and/or (ii) of any misrepresentation and/or non-disclosure made under clause 24.6.
