APPENDIX





INDEX: N°6

VERSION DATED OF:

11/07/2024

Number 4

TEPSA FRANCE
GENERAL STORAGE CONDITIONS

IDENTIFICATION: PGA 01 RT

INDEX:6

SCOPE:

Х	Siège
X	Rouen
Χ	Société du Terminal de Dunkerque
Χ	Stockbrest
X	SDSP
X	SES
X	Strasbourg
Χ	Village Neuf
X	Salaise
X	DPLC Ajaccio
X	DPLC Lucciana
X	Wagram Terminal

REVISION:

0	01/11/2002	Edition following the Acquisition of PROPETROL by CPA
1	05/04/2010	Extension to the Terminals DPLC in Corsica and RUBIS TERMINAL BV in Rotterdam
2	12/10/2012	Revision of the articles Insurance and Responsability
3	13/02/2013	Modification of the scope of application: merge of Rubis Terminal and Rubis Stockage
4	09/04/2013	Extension to Wagram Terminal and revision of the article XIV "payment conditions"
5	18/09/2017	Extension to Rubis Terminal Dunkerque instead of the entity in Dunkerque and addition of the
		article XXI – Rubis Group code of Ethics
6	11/07/2024	Change of the company name and remove the reference to the Rotterdam's terminal
		Update of the article 11 in accordance with the amendment nr 1 to the general storage
		conditions dated 18/06/2021
		Update the index reference date at the article 15 a)

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1- AREA

These conditions are applicable to all the terminals of Tepsa France indicated below:

- Tepsa France Rouen,
- Tepsa France Strasbourg,
- Tepsa France Village-Neuf,
- Tepsa France Salaise,
- Société du Terminal de Dunkerque Dunkerque,
- Stockbrest Brest,
- Société du Dépôt de Saint-Priest Saint-Priest,
- Société du Dépôt de Saint-Priest Villette-de-Vienne,
- Société Européenne de Stockage Strasbourg,
- Dépôts Pétroliers de la Corse Ajaccio,
- Dépôts Pétroliers de la Corse Lucciana,
- Wagram Terminal Reischtett

Hereafter designated as the STORAGE COMPANY

2- SERVICES PROVIDED BY the STORAGE COMPANY

2.1. Main points

The STORAGE COMPANY takes care of operations relating

- to the reception of products by sea, river as well as by railroad tankers, tanker trucks, or pipelines,
- to the storage of products in tanks, including their internal handling,
- to the loading of products on ships, barges, railroad tankers or tanker trucks or their transit by pipeline.

The products stored there are

- either "commingled" and the STORAGE COMPANY in this case carries out the "overloading" for which it is the sole judge by categories of products defined by the standards in force. In this case it must only return a quantity of a product of the same category and equal to the one it has received after deduction of losses from operations.
- Or, "segregated", the specific clauses applied in this case being set in the storage contract.

2.2. Secondary points

Moreover, the STORAGE COMPANY takes care of additional services and notably

 various blending, dilution, additivation, drumming operations according to the CUSTOMER's written instructions.



The **STORAGE COMPANY** will carry out these operations according to the usual tolerances and under no circumstances will it be held responsible for the consequences of a blending requested by the **CUSTOMER** and carried out according to his instructions.

- b) the supply of various consumable goods, such as nitrogen, water, energy, etc.
- c) for convenience, **the STORAGE COMPANY** pays to third parties, on behalf of **CUSTOMERS**, various usual expenses which are to be paid by them and which are passed on to them such as various costs and taxes due to port authorities.
- d) the carrying out of any operation requested by the **CUSTOMER** after study and agreement between the parties.

3- FACILITIES

3.1. CHARACTERISTICS OF THE FACILITIES

The **CUSTOMER** declares to be familiar with the facilities of the **STORAGE COMPANY** 's storage terminal and to have accepted them as concerns their aptitude for the contractual provisions that are part of the framework of the operating authorisations held by the **STORAGE COMPANY** and for compliance with regulations in effect.

However, the **STORAGE COMPANY** reserves the right to modify both the configuration or characteristics of its facilities and its procedures and operating methods, in order to conform to changes in regulations or to improve the safety or efficiency of its operations.

3.2. SEGREGATED PRODUCTS

The tanks and installations put at the disposal of a **CUSTOMER** for "segregated" products are acknowledged as fit to receive the product by the **CUSTOMER** or its representative before usage; failing a written disagreement, the first use signifies that the **CUSTOMER** accepts the installation.

The tank and related facilities are provided to the **CUSTOMER** clean and able to receive the product for which they are intended. They must be returned in the same condition of cleanliness at the end of the agreement, even if the agreement is terminated at the **STORAGE COMPANY** 'S initiative.

In connection with this, any residues and waste accumulated in the tank during the storage period, or thick wash water, following cleaning, shall remain the **CUSTOMER'S** property.

As a result, the CUSTOMER shall reimburse the STORAGE COMPANY for all expenses related to:

- · the cleaning of tanks and related facilities,
- the transport and destruction of residues, waste or wash water.

The **CUSTOMER** alone shall be liable for its residues, waste and samples, until these are picked up by a certified destruction company, and the **STORAGE COMPANY** cannot be held liable for this in any way whatsoever. Said pickup will be officially noted by a certificate issued by the company having removed said substances for the purpose of destruction.



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In the event that the **STORAGE COMPANY** is unable to have the waste destroyed by a specialised, certified company, the **CUSTOMER** undertakes to have said substances removed within 8 days of the request made by the **STORAGE COMPANY**, in order to free the tank in question.

The **CUSTOMER** must reimburse the **STORAGE COMPANY** for all costs incurred for the provisions upon presentation of invoices, with a supplement of 15% for service charges.

4- CHARACTERISTICS OF THE PRODUCTS

4.1. COMMINGLED PRODUCTS

The Petroleum products intended for the French market shall correspond to the industry standards in force, published by the CPDP.

In the case of winter domestic fuel, the products will have to respect the diesel winter quality characteristics, except for sulphur which will comply with domestic fuel characteristics.

The other commingled products shall have to correspond to the standards in effect.

4.2. SEGREGATED PRODUCTS

The complete characteristics of the product to be stored, communicated by the **CUSTOMER** in paper form, shall be attached to this agreement. They will be deemed to contain all that the **STORAGE COMPANY needs** to know in order to store and maintain the products in a way that is safe for personnel, the environment and equipment, and shall be regularly updated by the **CUSTOMER**. The **STORAGE COMPANY** reserves the right to refuse to accept products whose complete characteristics are not communicated to it.

The **CUSTOMER** will be responsible for damage caused by the product to the installation as a result of missing or incomplete information concerning its characteristics.

5- ENTRY AND DEPARTURE OPERATIONS OF PRODUCTS

5.1. OPERATIONS BY SEA AND RIVER

The orders of entry and departure of ships come under the Port authority and are carried out in accordance with the relevant port rules.

Consequently, the **STORAGE COMPANY** shall not be liable, notably with respect to demurrage in case of delays, the cause of the delay being prior to the time ships are made available for loading or unloading operations, as the above rules reminded, and their application does not depend on the **STORAGE COMPANY**.

The **STORAGE COMPANY** is only responsible for land operations. The limit is situated at the flange between the barge or vessel connection and the STORAGE COMPANY connection.

The **STORAGE COMPANY** will have access on board to take samples providing the tracability of operations.

Operations are carried out in the order of arrival of transport means; sea vessels having priority on barges.



5.2. Movements by pipeline

They are executed according to the instructions of the pipeline operator; the **STORAGE COMPANY** is technically subordinate to it for the programming, activating and execution of these operations.

The **CUSTOMERS** and pipeline operator must thus give the **STORAGE COMPANY** their agreement for scheduled movements; they must do so spontaneously as soon as they give their orders to the pumping body.

5.3. Movements by railway and road

Operations are carried out in the order of arrival of transport means.

6- ENTRY OF PRODUCTS

6.1. Entries

Receptions are subjected to the prior agreement of the STORAGE COMPANY.

a) Notice: receptions, except for trucks, must be notified to the depot at the latest 48 hours before the arrival date of the product.

It is up to the **CUSTOMER** to make sure that it has the necessary volume available in its capacity to store the supply that it has scheduled. It shall be responsible for incidents of any nature resulting from excess supply.

- b) By sea or river: pumping is provided by the board at the output per hour and maximum pressure given by the depot. Consequently, if the minimum output planned in the particular conditions for the unloading is not respected by the board, the **CUSTOMER** shall have to support the financial consequences.
- c) By railway or road: the reception of the product by gravity, pumping, or by any other means must be defined by the **CUSTOMER** in accordance with the terminal.

The heated products entering by one or other of these transport means shall be received at the temperature set in the contract.

If this is not the case, the **STORAGE COMPANY** reserves the right either to refuse the load concerned, or to put the product at the right temperature; in this case, the costs shall be invoiced to the **CUSTOMER**, the **STORAGE COMPANY** bearing no responsibilities for the financial consequences of this established fact.

6.2. Verifications of products at the time of arrival

a) Administration

The **STORAGE COMPANY** verifies the documents that must accompany the products at the time of arrival. Said documents must indicate the name of the product, the origin, the recipient, the customs regime, and the quantity.

b) Quality



*For <u>commingled products</u>, other than the arrivals by pipeline, **CUSTOMERS** must provide an analysis certificate of the product to be stored as well as written proof of the origin and nature of this product, before reception. They must also check that their products correspond to the standards in force.

Failing the presentation of the analysis certificate, the product will not be unloaded and the financial consequences ensuing will be paid by the **CUSTOMER**.

In case of entry by sea or river, the non-presentation of the analysis certificate, will lead to the immobilization of the ship alongside the jetty for long as it takes the **CUSTOMER** to carry out the required analyses.

Should the ship arrive outside the **CUSTOMER'S** office opening hours, the **STORAGE COMPANY** shall systematically conduct samplings by authorized companies, the financial consequences of this situation such as additional analysis and management expenses for the **STORAGE COMPANY**, as well as occupation costs of the berth and demurrages are to be borne by the **CUSTOMER**. Furthermore, if the prolonged occupation of the berth proves inconvenient, the **STORAGE COMPANY** shall have the ship moved at the **CUSTOMER'S** expense, without the **STORAGE COMPANY** being held responsible for such a situation.

*For <u>Segregated products</u> the **STORAGE COMPANY** is not responsible for the quality of the product except if the fault is its own responsibility.

c) Quantity

For the case of entry of a product by sea or river, if the prior control aboard should reveal a significant difference with the documents on board, the **STORAGE COMPANY** would immediately make the required reserves to the carrier in order to protect the **CUSTOMER'S** interest.

7- STORAGE / PRESERVATION OF PRODUCT QUALITY

7.1. Internal handling

The STORAGE COMPANY is authorized, at any time, to conduct any internal handling of "commingled" products, the expenses being borne by the STORAGE COMPANY, if it is the STORAGE COMPANY which decided on the operation. Any handling made at the CUSTOMER'S request is, on the contrary, to be paid by the CUSTOMER

7.2. Preservation of product quality

a) For commingled products, the **STORAGE COMPANY** is in charge of the preservation of product characteristics such as they are noted at the time of their reception and according to the standards and customs in force.

The **CUSTOMER'S** products must be compatible with the other products in the same category. The **CUSTOMER** will be responsible for the consequences relative to the reactions and damages caused to other stored products, notably:



- If the products entrusted to the **STORAGE COMPANY** are the result of mixtures, secondary distillations or any composition other than those coming from first generation distillation units.
- If the products contain sediments generating problems during their use.
- b) For segregated products, the **STORAGE COMPANY** is required to apply the operating method given by the **CUSTOMER** featuring in the storage contract. It cannot be held responsible for any product deterioration linked to a defect of the goods themselves and in particular of their chemical decomposition during storage.

8- DEPARTURE OF PRODUCTS

a) Loading orders, except for trucks, must be notified to the depot at the latest 48 hours before the date chosen by the **CUSTOMER** for the loading.

For products requiring preliminary heating, the required delay is determined in the contract.

b) Trucks, railtankers, vessels and barges provided by the **CUSTOMERS** must be in good condition, fit for loading.

The **CUSTOMER** must insist:

- * their carriers subscribe to insurances that are inherent to these operating modes and must be sure the regulations in force are observed for their equipment and personnel.
- * That their personnel are holders of a valid certificate for hazardous products in compliance with regulations relating to:
- ADR relating to the international transport of hazardous goods by road,
- RID relating to the transport of hazardous goods by railroad,
- ADNR relating to the transport of hazardous goods by river navigation.

The **STORAGE COMPANY** reserves the right to refuse the loading of the product if it considers that the instructions in matters of transport of dangerous goods are not respected.

A refusal of loading can't be considered as a violation of contract and cannot give way to any compensation.

- c) Save conflicting convention, the **STORAGE COMPANY** can't be considered as responsible for any pollution resulting from means of loading.
- 8.1. Loading of ships, river barges and barges

Pumping is provided by the **STORAGE COMPANY** at the set hourly rate and maximal pressure admitted by the vessel.

8.2. Loading of trucks

Departures by trucks are made on the written instructions of the CUSTOMER.

Drivers of the vehicles are required to apply loading operating instructions specific to each station, the general instructions in force in the depot as well as all instructions given by the **STORAGE COMPANY** manager. Drivers must also make sure that their freight complies with general transport regulations.



For petroleum products loaded with volumetric counting, the **STORAGE COMPANY** is not responsible for overloading.

8.3. Loading of railroad tankers

a) the **STORAGE COMPANY** receives, depending on their availability, the railroad tankers that are to be loaded on its railways. These tankers must be made available, free of any cost. After measurement of the loaded quantity, and filling in the SNCF (French railway) consignment note, the tankers are placed on the departure tracks.

Each **CUSTOMER** must provide **the STORAGE COMPANY** with the weighing table of said tankers to allow verification of the filling up.

SNCF costs are paid by the CUSTOMER.

b) the **STORAGE COMPANY** may, with no obligation on its part, park railroad tankers on its branch lines, at their owner's request, under the conditions to be negotiated with the **STORAGE COMPANY**.

The **STORAGE COMPANY** is not responsible for the delays which might be caused at reception or loading due to the occupation of its installations, or to any reason preventing the access to tankers at loading point.

No claim will be accepted after transmission of the forwarding document. This transmission marks the end of the **STORAGE COMPANY** 's responsibility.

9- QUANTITIES TAKEN INTO ACCOUNT AT THE ENTRY AND DEPARTURE

Quantities are measured with the **CUSTOMER** or his representative. In case they are absent, the **STORAGE COMPANY** will appoint, at the **CUSTOMER'S** expense, an accredited surveillance company in order to acknowledge the received quantities.

Measurements are made:

- by shore tank gauging for operations by sea, river or pipeline,
- on a weighbridge or by volume meter for operations by road,
- on a weighbridge, by volume meter or by shore tank gauging for operations by rail cars.

In the case of a product submitted to excise duties, quantities taken into account for customs purposes are:

- for products received by barges or vessels from outside the European Union (UE), the quantities measured and acknowledged by the Customs on shore tank,
- for products received by barges or vessels from the UE, quantities acknowledged by the Customs at the place of origin,
- for products exported by barges or vessels, the quantities measured and acknowledged by the Customs on shore tanks,
- for products transported by pipeline, the quantities measured by the registered volume meters.

10-OVERTIME WORK

The **STORAGE COMPANY** may grant, if feasible, in particular in terms of staff availability, that operations be carried out outside normal opening hours. This work shall be subject to a fee specified in the agreement.



11-LOSSES FROM OPERATIONS

The **STORAGE COMPANY** is under no circumstances liable for stock outage or product alteration which would be the direct or indirect effect of the nature of these products or the result of normal operation. The losses from operations are thus to be borne by the **CUSTOMER** except if the fault is the **STORAGE COMPANY** 's responsibility.

11.1. For the petroleum products relevant to the Bonded Warehouse

The calculation of the normal operation losses, and more generally the rules of the quarterly adjustment of book stocks to physical stocks are as follows:

- 11.1.1 Adjustment of book stock to physical stock
- a) The rules for calculating the tolerances applicable on entry, during storage and on departure are those defined by the customs regulations in force.

Definition of tolerances (Governmental Order of 9 June 2020 on tolerances applicable to petroleum products under suspension of taxes):

- The tolerances on entries for imports are intended to cover the permissible difference between the actual quantities received and the quantities entered as entries in the stock records to take account of measurement uncertainties of the quantities received.
- The storage tolerances are intended to cover the permissible difference between the physical stock (actual quantities stored) and the book stock resulting from the stock records to take account of the characteristics of the products, the handling carried out during their stay in the warehouse, the characteristics of the storage tanks and the measurement uncertainties during the physical stock measurement operations.
- The tolerances on outputs are intended to cover the permissible difference between the actual
 quantities dispatched and the quantities entered as output in the stock records to take account
 of the characteristics of the products and the uncertainties linked to the measurement of the
 quantities dispatched appearing on the accompanying documents.

Tolerances shall be applied only in the event of a product deficit to determine the taxable part of it by authorised warehouse keeper.

- b) For gasoline, taking into account the VOC, at the rate of 0.1% of gasoline quantity outputs, corrected by the operating rate of the URV over the period. The volume of VOCs is deducted from releases for consumption per ten-days period on the product connected to the URV.
- c) In the event of a taxable deficit on a product, the deficit will be allocated to each warehouse keeper with a deficit, in proportion to its contribution to the deficit.
 - 11.1.2 Adjustment of custom records to physical stocks



The customs stock of each operator is the one determined above (article 11.1.1.).

The difference between physical stock and customs stock has an upward impact on releases for consumption only in the event of a taxable deficit.

If the physical stock is greater than the customs stock, the difference does not impact releases for consumption and is subject to a reintegration into stock for the following period.

If the physical stock is lower than the customs stock, the volume liable to the payment of duties is accordingly increased.

11.2. Other products

As part of its own procedures, the **STORAGE COMPANY** shall carry out two physical inventories during the year, the results of which shall be sent to the **CUSTOMER**. At least once a year, the accounting stock is adjusted on the physical stock, indicating the operating variations. At the **CUSTOMER'S** request, this inventory may be carried out on the last day of the year.

12-CUSTOMS FORMALITIES

The **CUSTOMER** shall place with the local Customs the financial guarantees required for its operations.

The **STORAGE COMPANY** takes care, according to common practice, of the customs formalities relative to petroleum products on entry, clearance for the "placing of products on the market" (mise à la consommation) and departure according to the official ten day and monthly regulations. For other products, the **CUSTOMER** must appoint a forwarding agent for these operations.

13-INSURANCES

13.1. Insurance for stored goods

Regardless of the provisions under "Liability" herein, the **STORAGE COMPANY** insures goods entrusted by the **CUSTOMER** only against theft and leakage, save conflicting convention.

The **CUSTOMER** insures his goods himself against any other accidental events and notably against fire and/or explosion during their stay in the **STORAGE COMPANY** 'S installations; thus, the **CUSTOMER** as well as his insurers waives the right to any recourse against the **STORAGE COMPANY** or its insurers for any damage caused to goods belonging to the **CUSTOMER** resulting from such events.

In reciprocation, the **STORAGE COMPANY** and its insurers waive the right to any recourse against the **CUSTOMER** in the event that fire and/or explosion of the **CUSTOMER**'s goods should cause damage to the **STORAGE COMPANY**'s installations or to the other goods stored.



This waiver doesn't concern recourses from the **STORAGE COMPANY** or its insurers against the CLIENT for all taxes that could be demanded by French administration, namely French customs administration, based on the volume of product destroyed by fire/explosion.

The products' value to be insured will be sent in writing by the CUSTOMER to the STORAGE COMPANY.

13.2. Civil liability insurance

Regardless of the provisions under "Liability" herein, the **STORAGE COMPANY** insures its civil liability for damages caused to third parties due to its staff, to its goods and products which are under its responsibility.

14-PAYMENT CONDITIONS

Invoices corresponding to rental fees are sent to the **CUSTOMER** on the 10th of the current month (m) and are to be settled at the end of the current month (m).

Invoices regarding the other services of the current month (m) are sent to the **CUSTOMER** on the 10th of the following month (m+1) and payment is required for the last day of the following month (m+1).

In the event of a delay, the **STORAGE COMPANY** reserves the right to debit interest at the average daily money market rate, plus three points.

In addition, a fixed amount of 40,00 euros for recovery costs will be charged for each invoice paid with delay.

15-REVISION OF PRICES

a) Indexation

The prices stated in the agreement will be revised automatically and as a matter of law by applying the formula hereafter, every year, on the agreement anniversary date, or as soon as the calculation indicates a variation of 3% or more.

The prices will vary by application of the formula:

P = P0 (I / I0)

where,

P corresponds to the revised prices

Po corresponds to the prices at the time of the agreement's signature.

lo represents the last value known of the index of the rate of worker's salary in the chemical industry code 24, base 100 in June 2017, on the date of conclusion of the agreement.

I represents the last value known of the index on the date of the revised price.

b) Readjustment



As a result of new or more severe regulations occurring during the agreement's validity period, the **STORAGE COMPANY** may be required to significantly modify its facilities or its operations, thereby considerably reducing the anticipated return from its services at the time of the signing of this agreement. Increases of certain taxes, the institution of new levies, whether fiscal or otherwise, could have the same economic consequences.

In these various cases, the **STORAGE COMPANY** shall propose a readjustment of the prices indicated above, so as to achieve a reasonable return. In the absence of an agreement, the **STORAGE COMPANY** may unilaterally terminate this agreement subject to three months' notice, served by registered mail, in which case it need not pay any compensation of any kind.

16-LIABILITY

As part of its liability resulting from the keeping of the merchandise stored, the **STORAGE COMPANY** will only be responsible for losses (unless losses from operation as per provided at article XI) and deterioration of products (stored or maintained), due to a fault or omission by the **STORAGE COMPANY** proven by the **CUSTOMER.** In this hypothesis, the **STORAGE COMPANY**'s liability cannot exceed the market value of the lost or damaged products, on the date and at the place of the incident, to the exclusion of any lost earnings and indirect damages, regardless of the cause thereof.

In the event that the **STORAGE COMPANY** is the object of a direct claim from a third party directly or indirectly related to the stored product, the **CUSTOMER** undertakes to guarantee and hold the **STORAGE COMPANY** harmless against any liability or recourses from third parties.

However, neither party may be held liable in the event that its failure to execute its obligations is due to a fault of the other party, as proved by the first party, or due to a case of absolute necessity: strike, fire, explosion, and breakage of machine, riots, war or any other cause outside its control.

The contract will be suspended for the duration of the absolute necessity, and resumed in its entirety after the absolute necessity has disappeared.

17-APPLICABLE LAW

This agreement shall be subject to French law.

18-ASSIGNEMENT OF JURISDICTION

The parties shall attempt to resolve any disputes between them by mutual agreement.

In the event that they fail to reach an agreement, the PARIS Court of Commerce shall have sole competence to resolve any disputes.

19-CHOICE OF ADDRESS FOR SERVICE

Notifications, communications or documents exchanged between the parties shall only be deemed to have been duly sent or submitted to the other party if they have been delivered in person or sent by



registered mail with request for development of receipt, or if they have been sent by telegram or fax to the address indicated in the Specific Conditions.

20- TRANSFER OF RIGHTS

The parties may transfer their rights and obligations resulting from this agreement to any affiliate companies. The term "affiliate" means any company or undertaking:

- a) That directly or indirectly holds or controls more than 50% of the voting rights of one of the parties,
- b) Or whose voting rights are directly or indirectly held or controlled by one of the parties,
- c) Or where more than 50% of the voting rights are directly or indirectly held or owned by a company or an undertaking defined in paragraph « a » here above
- d) .

Except for this provision, the **CUSTOMER** cannot transfer or sublet to third parties all or part of the containers leased within the framework of this agreement without the **STORAGE COMPANY** 'S prior written consent.

21- Ethical and anti-corruption commitments

CUSTOMER undertakes to comply with the ethical and anti-corruption rules, of the **STORAGE COMPANY** defined in the Code of Ethics available on the website at https://tepsa.com/. In particular, **CUSTOMER** undertakes to comply with and ensure compliance by its employees and its key subcontractors and/or suppliers with:

- the applicable labour legislation and, in particular, the prohibition of the use of child labour or any form of forced labour;
- health and safety rules for employees and environmental protection rules in force at the **STORAGE COMPANY** facilities;
- the prohibition of any form of fraudulent activity within the framework of contractual relations;
- the prohibition of all forms of corruption (public, private, passive or active), including the offer or gift of money, bribes, inducements or any other unjustified service or advantage proposed or received with the intention of influencing the conduct of a person with a view to obtaining preferential treatment, inducing a favourable decision or influencing the outcome of a negotiation;
- the applicable national and international laws imposing economic and/or financial sanctions (embargoes) on natural and/or legal persons.

In the event of failure by the CUSTOMER to comply with any of these obligations, the **STORAGE COMPANY** may proceed to the immediate termination of the contract without any compensation.

