

General Terms and Conditions of Sale — Miles Import S.A.S.

2026 Edition – Effective January 1, 2026

Miles Import S.A.S. – Registered office: 5 rue de la Corderie – Centra 310 – 94586 Rungis Cedex – Créteil Trade and Companies Register No. 399 098 474 – Chairman: Miles Holding, represented by Mr. Guy Lesvenan

These General Terms and Conditions of Sale ("**GTCS**") constitute the sole basis for commercial relations in accordance with Article L.441-1 of the French Commercial Code. They supersede and replace all previous versions.



Article 1 – Subject Matter and Enforceability

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1.1 Scope of Application

These General Terms and Conditions of Sale (GTCS) govern all sales made by Miles Import, an importer of fresh produce, including franco sales, ex-works sales, spot sales, pre-orders, scheduled sales, and annual contracts.

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1.2 Acceptance

Any order placed by the Customer implies full and unconditional acceptance of the GTCS.

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1.3 Primacy of the GTCS

No document issued by the Customer (general purchasing conditions, purchase orders, emails, procurement portals) may take precedence over the GTCS, unless expressly agreed upon in a written and signed agreement by the Seller.

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1.4 Communication and Enforceability

The GTCS are made available to any professional buyer upon request, and at the time of any order for goods or services, in accordance with Article L.441-1 III of the French Commercial Code.

The GTCS set forth in particular:

- the conditions for determining the price (Art. 4)
- the conditions of sale (Art. 3, 5, 6)
- the terms of payment (Art. 8)
- late payment penalties (Art. 8.3)

 Any terms of sale that deviate from the GTCS must be set forth in a written document signed by both parties.

Article 2 – Products and Compliance

2.1 Applicable Standards

The products sold comply with applicable European standards in force:

- Regulation (EU) 543/2011 (marketing standards for fruits & vegetables)
- Regulation (EU) 2023/988 (general product safety – applicable from 2024)
- Hygiene Package (EC 178/2002 – 852/2004 – 853/2004)
- CLP/REACH Regulation where applicable

2.2 Limitation of Liability – Storage

The Seller shall bear no liability if the conditions of transport, storage, or temperature are not properly maintained by the Buyer.

2.3 Professional Tolerances

As the products are perishable and of natural origin, their characteristics (size, color, brix degrees, firmness, weight) may vary within accepted professional tolerances (COFREUROP standards).

Article 2.4 – Certification and Quality Assurance

Miles Import holds the following certifications guaranteeing the traceability and quality of its products:



IFS Broker v3.2

Higher Level (98.35%) – Scope: importation & trade of exotic fruits



GLOBALG.A.P. Chain of Custody v6.1

100% Compliance – CoC: 3700352300007 – Activities: handling / storage / trade of fruits & vegetables



FeL Partnership

CSIF Agreement – 100% Compliance Rate



Supplier Sedex Plus

CSR Commitment – Sustainable Market – Progression Level – Rungis Site



Certificates are available to Clients upon request.

Article 2.5 – Specific Phytosanitary Compliance — Order of January 5, 2026

Products marketed by Miles Import comply with applicable regulatory provisions regarding pesticide residues, in particular Regulation (EC) No. 396/2005 and the **Order of January 5, 2026** relating to substances that are prohibited or subject to specific restrictions.

In particular, substances prohibited or subject to specific restrictions pursuant to the Order of January 5, 2026, including but not limited to: **Carbendazim, Benomyl, and Mancozeb (ETU)**.

Miles Import relies on supplier attestations, GLOBALG.A.P. certifications, residue analysis plans, and analytical reports issued by ISO 17025-accredited laboratories.

- ❏ Any non-conformity arising from an inaccurate, incomplete, or erroneous declaration by the supplier shall engage the exclusive liability of said supplier.

Article 3 – Orders

1 3.1 Contract Formation

The order is only finalized upon written confirmation from the Seller (email or letter).

3 3.3 Order Refusal

The Seller may refuse or cancel an order in the event of a prior payment incident, exceedance of the authorized credit limit, unfavorable information regarding the Buyer's solvency, or a material breach of contractual obligations.

2 3.2 Modification or Cancellation

Any modification or cancellation by the Buyer requires the prior written consent of the Seller. Goods that have been prepared or ordered from the supplier remain due.

4 3.4 Order Adjustment – Logistical Contingencies

The Seller may adjust the order in the event of logistical contingencies (maritime, air freight, supplier shortage, severe weather, port strikes, climatic or sanitary events). In the event of an adjustment exceeding **20% of the ordered quantity**, the Buyer may cancel without penalty.

Article 4 – Prices and Renegotiation — Agricultural Products (EGalim 2025- 2026)

4.1 Prices: Prices are expressed in euros excluding taxes, excluding ancillary costs (special packaging, specific transport, additional insurance).

4.2 Price renegotiation clause (EGalim Law – Agricultural Products): Miles Import, as an importer of fresh fruit, applies the provisions of Articles L.443-2 and L.443-4 of the French Commercial Code relating to agricultural and food products.

a) Specificities of imported fresh fruit

Prices are subject to variations linked to:

- Fluctuations in global fresh fruit market prices (South America, Central America, North America, Europe, Africa, Asia-Pacific)
- Agricultural production costs in countries of origin
- Maritime and air freight costs
- Logistics and port costs
- Exchange rates (EUR/USD, EUR/ZAR, EUR/CLP, EUR/ARS, etc.)
- Climate and health-related constraints

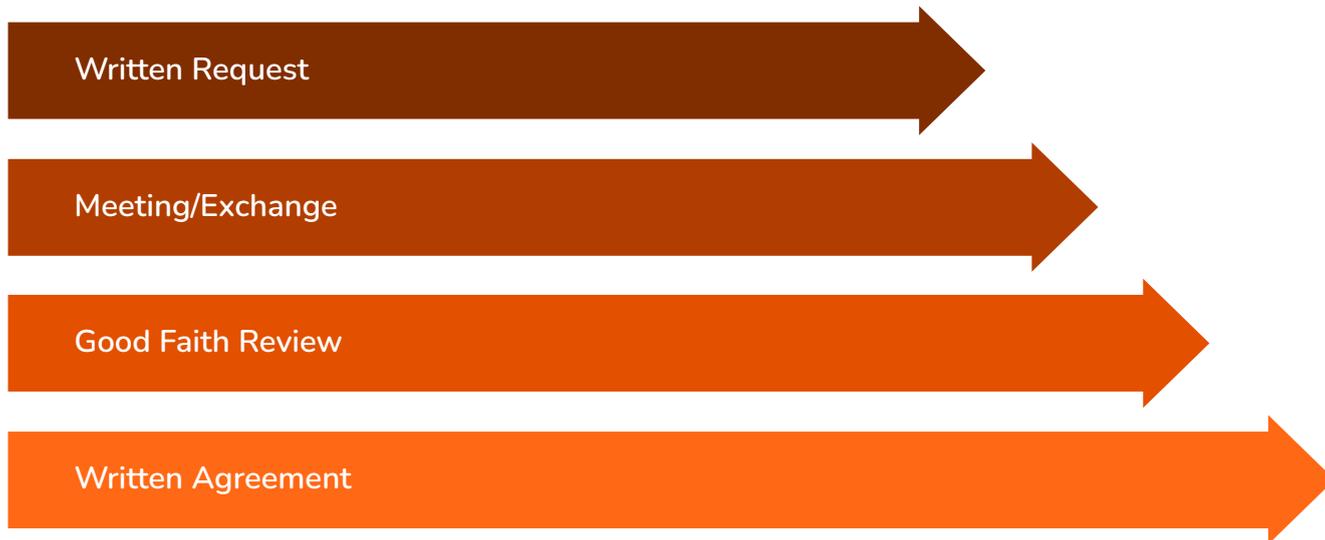
b) Reference indicators used

- FranceAgriMer market price bulletins (imported fruit)
- Agricultural producer price indices (FAO, central banks of source countries)
- Maritime freight indices (Baltic Dry Index, refrigerated container indices)
- ECB exchange rates
- Price and margin observatory (www.observatoire-prixmarges.franceagrimer.fr)

Article 4 – Price Renegotiation Procedure

c) **Triggering renegotiation:** Renegotiation may be requested by either party in the event of:

- Variation $\geq 10\%$ in one or more indicators over a period of 3 consecutive months
- Major event impacting costs (health crisis, conflict, natural disaster, supply disruption)



The revision applies to future orders. For ongoing contracts: application following agreement by both parties. Revision possible upward or downward depending on the evolution of indicators. Upon request by the Client, Miles Import shall communicate the elements justifying price changes (excluding confidential commercial information).

- **4.3 Discounts and Special Conditions:** Discounts, rebates, or promotional agreements must be confirmed in writing and signed by both parties.

Article 5 – Delivery — Terms and Deadlines

5.1 Ex-Works Sale

Goods are made available to the Buyer at the indicated warehouses (Rungis, Netherlands, etc.).

Risk transfers upon loading onto the vehicle designated by the Buyer.

5.2 Delivered Sale

Delivery to the agreed location by the Seller.

Risk transfers upon unloading.

5.3 Delivery Deadlines: Delivery deadlines are provided as estimates only and do not constitute a firm obligation, given the perishable nature of the products and the inherent uncertainties of international transportation (maritime, air, customs).

A delivery delay may only justify cancellation of the order if such delay exceeds **5 business days** beyond the delivery date confirmed in writing by the Seller, and if the delay renders normal commercial use of the product by the Buyer impossible. In the event of a delay attributable to the Seller exceeding 5 business days beyond the confirmed date, the Buyer may request cancellation of the order without additional compensation, subject to written notification within **24 hours** of the delay being identified.

 **5.4 Failure to Collect:** Failure by the Buyer to collect goods (absent transport, refusal to collect without justification) will result in full invoicing of the goods as well as storage and destocking fees.

Article 6 – Receipt of Goods — Legal Obligations

6.1 Inspections upon receipt: Upon receipt, the Client **MUST** verify:

- Quantity delivered
- Quality of products
- Condition of packaging (pallets, cartons, wrapping)
- Product temperature
- Compliance with the Bill of Lading and the order

6.2 Apparent damages – Mandatory procedure (CMR Convention): The Client is required to follow the procedure below, failing which any claim will be deemed inadmissible:

01	02	03
<p>STEP 1 – IMMEDIATE handwritten reservations (at delivery)</p> <p>Record on the transport document, IN THE PRESENCE OF THE DRIVER, precise, reasoned, and detailed reservations indicating: nature of the damage, number of packages/pallets affected, any visible anomaly (temperature, packaging, quantity).</p>	<p>STEP 2 – IMMEDIATE EMAIL notification</p> <p>Send as soon as possible by email to miles.import@milesimport.com and to the Carrier (contact details on the CMR), including a scan/photo of the transport document with reservations, photos of the damages, order number, Bill of Lading, pallet reference, and temperature reading if applicable.</p>	<p>STEP 3 – Registered letter with acknowledgment of receipt within 7 DAYS</p> <p>Confirm by registered letter with acknowledgment of receipt to the carrier (art. 30 CMR Convention of May 19, 1956) with a copy to Miles Import.</p>

⚠ FAILURE TO FULLY COMPLY WITH THIS PROCEDURE = CLAIM INADMISSIBLE. The registered letter (step 3) is THE LEGAL CONDITION FOR ENFORCEABILITY against the carrier under the CMR Convention. Without a registered letter = loss of recourse against the carrier.

Article 6 (continued) – Non-Apparent Damages and Additional Provisions

6.3 Non-apparent damages: Claim by registered letter with acknowledgment of receipt within **7 DAYS** following receipt of goods (pursuant to Article 30 of the CMR Convention), including:

- Detailed photographs
- Temperature log at time of receipt
- Pallet/lot numbers
- Complete description of the defect (internal rot, non-visible quality defect)
- Quality report if available
- Copy of the Bill of Lading

And simultaneous notification by email to miles.import@milesimport.com

6.4 Prohibition on Handling

Any merchandise that has been sorted, handled, de-palletized, or otherwise altered may no longer be subject to a claim (established case law and professional trade practices in the fresh fruit & vegetable sector).

6.5 Refusal of Goods

In the event of refusal, the products must be left intact in their original packaging and kept available to the Seller under appropriate preservation conditions.

6.6 Expert Assessment

The Seller may appoint an independent expert within 24 hours of notification. The Buyer must preserve the goods in their original condition and facilitate access for the expert.

6.7 End-Customer Liability

The Buyer acts in the capacity of a professional reseller. They assume full responsibility for their own commercial relationships with their end customers. No claim, dispute, or legal action brought by an end customer of the Buyer may be held against the Seller, unless the Buyer demonstrates that the defect existed at the time of delivery and that they have fully complied with all obligations set forth in Articles 6.1 through 6.6.

Article 7 – Returns and Quality Claims

📄 **7.1 Mandatory immediate notification:** In the event of a quality issue identified upon delivery, the Client must **IMPERATIVELY on the same day of delivery**: immediately notify the Miles Import sales representative by phone and send an email to miles.import@milesimport.com with a precise and detailed quality inspection report, clear photos clearly showing the issue, order number and delivery note, and recorded temperature. **Without this immediate notification on the day of delivery, the claim will be inadmissible.**

7.2 Mandatory prior written approval: No return will be accepted without prior written approval from the Seller.

7.3 Claims file: A complete file is required for any claim:

- Order confirmation
- Complete and dated photographs
- Detailed quality report
- Bill of lading (CMR)
- Signed delivery note with reservations where applicable
- Transport supporting documents (temperature, traceability)
- Certificate of destruction if applicable

7.4 Inadmissibility

Without a complete file → claim inadmissible.

7.5 Refusal of unauthorized returns

The Seller reserves the right to refuse any return not previously authorized. Transport, storage, and destruction costs shall be borne by the Client.

Article 8 – Payment

8.1 Payment Terms – Perishable Goods

In accordance with Article L.443-1 of the French Commercial Code (perishable goods), payment must be made within a maximum period of **30 days** from the date of the delivery note (DN).

For staggered deliveries: payment is due within 30 days following the end of the delivery decade. No longer payment period may be agreed upon.

8.2 Payment Methods

Payments are made by bank transfer, direct debit bill of exchange (LCR), or any other method agreed upon in writing. No early payment discount is granted unless previously agreed upon in writing.

8.3 Late Payment – Penalties: In accordance with Article L.441-10 of the French Commercial Code, any late payment automatically entails:

ECB+10

Late Payment Interest

ECB rate + 10 points applied automatically by operation of law

€40

Flat-Rate Indemnity

For collection costs, immediately due and payable

Additional compensation is owed in the event that collection costs exceed the flat-rate indemnity.

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8.4 Acceleration of Maturity: Any late payment renders all outstanding amounts immediately due and payable, even those not yet fallen due (acceleration clause).
 8.5 Suspension of Deliveries: The Seller reserves the right to suspend all ongoing deliveries in the event of late payment, without prejudice to any other legal action.

Article 9 – Transfer of Risk & Retention of Title

9.1 Transfer of Risk

Risk is transferred according to the terms defined in Article 5:

- **Ex-Works sale:** upon loading onto the Customer's vehicle
- **Delivered sale:** upon unloading at the agreed delivery location

9.2 Retention of Title

In accordance with Article L.624-16 of the French Commercial Code, ownership of the goods remains with the Seller until full payment of the price, including principal and ancillary charges.

In the event of non-payment, the Seller may reclaim unpaid goods still held by the Customer.

Article 10 – Liability

10.1 Overall Limitation of Liability: The Seller's liability is limited to the amount of the disputed order, for all damages combined.

10.2 Exclusion of Indirect Damages: The Seller shall not be held liable for indirect damages resulting from a non-conformity, including in particular:

- Loss of business or revenue
- Contractual penalties imposed by the Customer's own clients
- Destocking or destruction costs not previously agreed upon with the Seller
- Additional transportation costs resulting from the Customer's own logistical arrangements
- Loss of profit or loss of customers
- Reputational harm or damage to brand image
- Product recall costs imposed by the Customer's end clients
- Loss of contracts or commercial opportunities

☐ This limitation does not apply in cases of gross negligence or willful misconduct by the Seller. In any event, the Seller's total liability, for all damages combined, shall not exceed the total amount of the relevant order.

10.3 Grounds for Exemption: The Seller shall not be held liable if:

- The supply disruption originates from the supplier or producer
- Force majeure occurs (see Art. 11)
- Failure of the carrier or delays by sea, air, or road transport
- The Customer fails to comply with storage, temperature, or handling requirements

Article 11 – Force Majeure

In accordance with Article 1218 of the Civil Code and applicable European regulations, the following are notably considered cases of force majeure or unforeseen circumstances:



Labor Disputes

Strikes, lockouts, labor conflicts



Natural Disasters

Exceptional weather events, natural disasters



Pandemics / Epidemics

Pandemics, epidemics, major public health crises



Logistical Disruptions

Major supply shortages, port or logistical blockages, major disruptions to maritime or air freight



Administrative Measures

Administrative bans, governmental measures, war, terrorist attacks, riots



IT Incidents

IT system failure, cyberattack

The obligations of the parties are suspended for the duration of the force majeure event. If the force majeure event lasts more than **30 days**, either party may terminate the contract by operation of law without compensation.

Article 12 – Product Safety (EU Regulation 2023/988)

12.1 Seller's Obligations

The Seller complies with product safety obligations in accordance with Regulation (EU) 2023/988:

- Full traceability (origin, batch, supplier)
- Regulatory compliance (CE standards, pesticide residues, contaminants)
- Technical documentation available
- Product risk assessment

12.2 Buyer's Obligations

The Buyer must:

- Store products in accordance with the instructions on packages and labels
- Strictly maintain the cold chain: storage and transport temperatures are defined, documented, and applied in accordance with product technical data sheets, transport instructions, and CTIFL recommendations
- Maintain batch traceability (batch numbers, dates, origins)
- Not break the original packaging prior to commercialization
- Ensure appropriate storage conditions (humidity, ventilation, absence of cross-contamination)

- ☐ Any breach of the cold chain or storage conditions releases the Seller from all liability. **12.3 Non-conformity Notification:** Any non-conformity identified by the Buyer must be immediately reported to the Seller in accordance with Articles 6 and 7.

Article 13 – Data Protection (GDPR – EU 2016/679)

13.1 Use of Data: Personal data collected is used solely for the fulfillment of orders and the management of the commercial relationship (invoicing, delivery, customer follow-up).

13.2 Client Rights: The Client has the following rights:



Right of Access

Access to collected personal data



Right of Rectification

Correction of inaccurate data



Right to Object

Objection to the processing of data



Right to Data Portability

Retrieval of data in a structured format



Right to Erasure

Subject to applicable legal retention obligations

13.3 GDPR Contact: miles.import@milesimport.com

13.4 Data Retention: Data is retained for the duration of the commercial relationship and for the applicable statutory limitation periods (**10 years for accounting data**).

Article 14 – VAT and Customs Obligations (2026 Rules)

14.1 Prices excluding tax: Prices are understood to be exclusive of VAT, unless otherwise expressly stated on the invoice.

📄 **14.2 Abolition of Regime 42 – New VAT Procedures:** As of **January 1, 2026**, the abolition of Regime 42 entails: the obligation for importers to declare and pay import VAT in accordance with the new tax regulations, and the application of the VAT reverse charge mechanism for intra-Community transactions.

14.3 Intra-Community VAT Number

The Customer agrees to provide a valid intra-Community VAT number for intra-Community deliveries.

14.4 VAT Invoicing

The Seller reserves the right to charge French VAT if the Customer cannot provide a valid intra-Community VAT number or proof of a legal exemption status.

14.5 Pass-Through of Regulatory Changes

Any regulatory change affecting VAT or customs duties will be passed on to the price in accordance with Article 4 (renegotiation clause).

Article 15 – Confidentiality

Information exchanged in the context of the commercial relationship (pricing, volumes, specific terms, sensitive commercial data) is strictly confidential. Each party undertakes not to disclose such information to third parties, except as required by law or with the prior written consent of the other party. This confidentiality obligation remains in effect for the entire duration of the commercial relationship and for **3 years after its termination**.

Articles 16 & 17 – Mediation and Jurisdiction

Article 16 – Dispute Mediation

In accordance with the provisions of Article L.612-1 of the French Consumer Code and for disputes falling under this classification, the Client may resort to a conventional mediation procedure or any other alternative dispute resolution method.

For commercial disputes between professionals, the parties may agree to seek mediation through:

- The Paris International Arbitration and Mediation Chamber (CMAP)
- The Business Mediator (*Médiateur des entreprises*)
- Any other accredited mediator accepted by both parties

Mediation contact:

miles.import@milesimport.com

Article 17 – Disputes and Competent Jurisdiction

These General Terms and Conditions of Sale are governed by **French law**.

**IN THE EVENT OF A DISPUTE, THE
COMMERCIAL COURT OF CRÉTEIL SHALL
HAVE EXCLUSIVE JURISDICTION.**

A mediation or arbitration procedure (in particular through CMAP or the Business Mediator) may be initiated if accepted in writing by both parties prior to any legal action.

Signature and Entry into Force

Executed in Rungis, on Wednesday, February 18, 2026

On behalf of Miles Import S.A.S.

Mr. Guy Lesvenan

President



Registered Office

5 rue de la Corderie
– Centra 310
94586 Rungis Cedex

Legal Identification

RCS Créteil 399 098 474
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Contact

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