

## **DHL Global Forwarding Terms & Conditions**

(Valid as of 13 Mar. 2026)

### **General Conditions**

- DHL Global Forwarding, the freight forwarding business unit of DP DHL Group and all its subsidiaries and affiliates, may choose to fulfill any contractual obligation, using any carrier or subcontractor and routing at its sole discretion, unless otherwise agreed in writing.
- Transit times indicated are estimates and actual transit times may differ according to carrier schedules. Further, such indicated transit times do not reflect delays due to export control or customs clearance processes, and are applicable to working days only.
- Total charges offered do not include insurance coverage, unless explicitly mentioned. In case no explicit insurance product is agreed, DHL Global Forwarding's liability is limited to the Standard Trading Conditions defined below and/or the conditions as printed in the Bill of Lading resp. Air Waybill.
- DHL Global Forwarding strives to be fully compliant at all times with the prevailing rules and regulations for carriage of dangerous/hazardous cargo. In this regard, we work with our customers and carrier partners to ensure all dangerous/hazardous cargo is correctly declared at the time of booking the shipment and prevent any mis-declaration of dangerous/hazardous cargo. In the event that DHL Global Forwarding's customers mis-declare dangerous/hazardous cargo to be non-dangerous/non-hazardous cargo, all penalties, costs, consequences and liabilities of this mis-declaration will be passed on to the customer.
- DHL Global Forwarding's offers and quotations provide the estimated charges for the shipment specified therein based on their dimensions, weight, mode of transport, shipper/consignee, Incoterms, and pick-up and delivery location. Charges and transit time might differ in case the actual shipment is different from what is specified in the offer/quotation.
- This offer is based on regular operations and normal market conditions. In light of the present geopolitical instability and/or if an event occurs that is beyond DHL Global Forwarding's reasonable control, DHL may, acting reasonably and without incurring any liability, (a) withdraw the offer in whole or in part, and/or (b) adjust the offer to align with applicable market rates and circumstances.
- Exchange rates used in DHL Global Forwarding's offer/quotations are only valid at the time of quoting. Charges will be converted to invoice currency based on current exchange rates which may be subject to an uplift. For shipments on "collect" basis, additional surcharges may apply.
- "Force Majeure" means in relation to either Party, any circumstances beyond the reasonable control of that Party, including, without limitation, acts of God, compliance with any acts of any governmental or other authority, including orders or directives of customs, police or other national, state or local authorities restricting travel or commerce, war or national emergency, riots, civil commotion, acts of terrorism, piracy, fire, explosion, flood, criminal acts, any information security-related threats including cyber-attacks, severe weather conditions, epidemic, pandemic, lock-outs, strikes and other industrial disputes (in each case whether or not referring to that Party's or subcontractors' workforce), shortage of labor, materials and services and inability or delay in obtaining supplies. If, by reason of a Force Majeure event, DHL determines its ability to service Customer's business (and fulfill all or any part of DHL's obligations under this Agreement) requires it to incur additional costs, or provide additional services related thereto, then DHL shall promptly communicate such to Customer. Customer and DHL shall then confer and agree on all such costs which have been or will be incurred for Services affected by the Force Majeure event, and additional services to be provided as a consequence, before DHL is obliged to continue with the Services or additional services. DHL shall exercise all commercially reasonable efforts to avoid and/or mitigate such additional costs or services.
- Any contract concluded on the basis of this quotation can be terminated by either party at any time with at least 25 working days prior written notice.
- DHL Global Forwarding's offers/quotations are for informational purposes only, and therefore are not binding.
- DGF ensures that it maintains appropriate security measures in line with International Standard Organization ISO 27001/2013. This is DGF's entire obligation regarding the security of Customer's Information and DGF's IT-systems in connection with Customer's use of DGF's Services. Customer is responsible for maintaining back-up copies of its Information and protecting its own IT-Systems.

### **Special Conditions for Air Freight**

- All charges and services offered by DHL Global Forwarding are subject to DHL Global Forwarding's Standard Trading Conditions and House Air Waybill Terms (please refer to the link below):

<https://www.dhl.com/content/dam/dhl/global/dhl-global-forwarding/documents/pdf/glo-dgf-hawb-terms.pdf>

- Our Airfreight Quotes must be accepted by the customer within 7 calendar days of quote submission.
- DHL Global Forwarding's offer is based on acceptance on passenger flights. In case freighter service is required, due to either shipment characteristics, or fulfillment of security regulations from the authorities, additional charges may apply.
- "Freight charges" as well as "Origin & Destination charges" will be charged based on chargeable weight which is the greater of gross or volumetric weight. Volumetric weight is determined using a factor of 1:6, meaning, for instance, a volume of 1 cubic meter has an equivalent volumetric weight of 166.67 kilograms (referred to in the quotation as "density ratio").
- All charges quoted are only applicable and valid for stackable, general cargo (no dangerous goods, no high-value, no temperature controlled, no perishables, no special handling requirements, not consists or contains personal effects nor is being shipped from/to natural persons), not exceeding 2,000 kilogram chargeable weight per shipment, unless explicitly stated otherwise.
- If the sender or its loading facility is not certified as a "known consignor" by local authorities, the dispatch shall be submitted to an X-ray examination before being transported by plane or other local security screening may apply. This may result in additional costs for the freight payer.
- DHL Global Forwarding will apply fuel and security surcharges as effective at date of shipment based on chargeable weight. Surcharges will be applied as per DGF origin standard and adjusted in line with market development.
- Rates are based on known shipper/consignor status as defined by the local authority/regulatory body (United States Transportation Security Administration, Transport Canada, etc.).

#### Special Conditions for Ocean Freight

- Danmar Lines is DHL Global Forwarding's in-house carrier. All charges and services offered under DHL Global Forwarding and/or Danmar Lines are subject to DHL Global Forwarding's Standard Trading Conditions, Danmar Lines' Standard Conditions respectively (please refer to the link below): (<https://www.dhl.com/content/dam/dhl/global/dhl-global-forwarding/documents/pdf/glo-dgf-danmar-terms-and-conditions.pdf>).
- Unless otherwise explicitly agreed, all charges quoted are only applicable and valid for general cargo (no dangerous goods, no high-value cargo, no temperature controlled, no perishables, no special handling requirements); cargo needs to be seaworthy and in gauge. In addition, LCL cargo must be stackable, not oversized (less than 5.8m length, less than 2.2m in width and height), weigh less than 2,500 kilogram per piece, for shipments ex Asia Pacific not exceed a shipment volume of 20 cubic meters, not exceed a shipment weight of 10,000 kilogram, for Americas and EMEA not exceed a shipment volume of 30 cubic meters, not exceed a shipment weight of 15,000 kilogram, and not consist of or contain personal effects.
- For quotes covering dangerous goods pricing, our pricing offer applies to the below classes, unless otherwise specified:
  - IMO class 3 Inflammable Liquids → Excluding the following: UN3256; UN3258; Elevated temperature liquids and solids
  - IMO class 6.1 Poisonous (toxic) substances
  - IMO class 8 Corrosives
  - MPA/PSA group 3
  - IMO class 9 Miscellaneous dangerous substances → Excluding the following: UN3256-UN3258, Elevated temperature liquids and solids; UN3090, Lithium Metal Batteries; UN3480, Lithium Ion Batteries/Lithium-ion Polymer Batteries; UN3496, Batteries, Nickel Metal Hydride; UN 2212, 2590, 2315, 3151 and 3152
- Any quote covering dangerous goods pricing is always subject to separate approval upon booking and shipment.
- For quotes covering temperature controlled cargo, our pricing offer does not apply to the below commodities, unless otherwise noted:
  - Chemicals hazardous or harmless; Hazardous cargo; Pharmaceutical products (incl. blood plasma); High Value Cargo (cargo values higher than USD 500K per container) / AMER +USD 200K per shipment; Controlled Atmosphere; Cold Treatment; Restricted reefer commodities, e.g. ammonium,

tetramethylammonium, hydroxide, raw rubber, mint/menthol, phenol; Fertilizer, lime split, albuminous substances, modified starches, enzymes.

- With the exception of lanes inbound/outbound USA, due to the volatile market this quotation has a validity for booking a shipment with us of 7 calendar days starting with the first day of the quote's validity. After this timeframe the quote becomes invalid. This enables you to arrange booking(s) for available space and equipment within the rate validity quoted.
- Due to volatile market fluctuations, our FCL offers from Asia Pacific –Americas region are valid within the timeframe submitted with each offer and subject to acceptance within three (3) calendar days of our quotation date.
- USA: Due to FMC regulations, on lanes inbound/outbound USA, cargo must be received by DGF within the validity period of the quote. Otherwise DGF reserves the right to review the offered pricing and issue a new quote for customer's review and acceptance. For FCL shipments, cargo is deemed received when the last container of a consignment is in-gate at the container yard or, where DGF is picking up from the customer, when the last container of the consignment is loaded from the customer's pickup location. For LCL shipments, cargo is deemed received when the last item of a consignment is in-gate at the CFS station or, where DGF is picking up from the customer, when the last item of the consignment is loaded from the customer's pickup location.
- LCL "Freight charges and Origin & Destination charges" will be charged based on chargeable weight, which is the greater of gross or volumetric weight. For LCL cargo volumetric weight is determined using a factor of 1:1, meaning, for instance, a volume of 1 cubic meter has an equivalent volumetric weight of 1,000 kilograms (referred to in the quotation as "density ratio").
- LCL "Pickup and Delivery charges" will be charged based on chargeable weight, which is the greater of gross or volumetric weight. For LCL cargo volumetric weight is determined using a factor of 1:3, 1:1 or any other density ratio according to each country's specification.
- All LCL charges can be subject to a minimum shipment size. The minimum is 1 cubic meter, unless explicitly specified otherwise.
- For FCL pickup and delivery, the weight per container (load + tare) must not exceed the maximum payload as per country regulations and equipment specifications. Failure to comply may result in additional charges or refusal to transport by DHL Global Forwarding.  
The International Maritime Organization (IMO) amended the Safety of Life at Sea Convention (SOLAS) to rule that all containers must be weighed prior to entering at Gate-in or loading onto a vessel. Verification of the weight is the responsibility of the shipper. Actual weighing charges will subsequently be added to our pricing offer and charged as applicable at time of shipment per country.
- All surcharges (including Bunker Adjustment Factor (BAF), Currency Adjustment Factor (CAF), Low Sulphur Surcharge (LSS), IMO 2023 Compliance Cost Surcharge, ETS - Emissions Trading Scheme and Emission Control regulated Carrier Surcharge, War Risk fee, etc.) are subject to fluctuation. DGF shall pass on any surcharges charged by a carrier in relation to customer's shipments. DGF will cease or reduce the surcharge as soon as it is ceased or reduced by the applicable carrier. As to the IMO Cost Compliance Surcharge, as of January 1st, 2024, this new regulation will come into effect by the IMO which requires all ocean carriers to further reduce emissions in response to climate change. Should the IMO not be ready to implement this surcharge as of Jan. 1, 2024, for Exports from and Imports to the European Union the Emissions Trading Scheme and Emission Control regulated Carrier Surcharge (ETS) will be applicable instead.
- Bill of Lading fees shall be applied on a per shipment basis. Should a shipment require to be split into several Bill of Ladings for any reason, DHL Global Forwarding reserves the right to charge respective fees based on the number of Bill of Ladings issued.
- Demurrage, detention and port storage free time will be as per carrier standard; additional charges may apply.
- For shipments for which DHL Global Forwarding is contracted for import services only, we need to receive one endorsed original bill of lading, a packing list and the commercial invoice by mail, if not agreed otherwise, before the ocean-going vessel reaches the destination port.
- When DHL is acting in the capacity of a non-vessel-operating common carrier (NVOCC), these terms and conditions shall also constitute a Negotiate Rate Arrangement (NRA) as defined by the Federal Maritime

Commission (FMC). **THE SHIPPER'S BOOKING OF CARGO AFTER RECEIVING THE TERMS OF THIS NRA OR NRA AMENDMENT CONSTITUTES ACCEPTANCE OF THE RATES AND TERMS OF THIS NRA OR NRA AMENDMENT.**

### **Rates, Prices, Invoices**

- The rates are exclusive of but not limited to, all applicable taxes - especially value-added tax (VAT), duties, outlay fees, fumigation, inspection, storage, demurrage, detention, quarantine, bonded trucking or warehousing, escort, issue of export declaration, handover charges to third parties, handling beyond normal business hours, extra waiting hours, use of special equipment or services (e.g. special transport services, reefer plug-in / monitoring), re-icing or dry ice replenishment fees, courier fees, insurance fees, third party billing, government-related charges, other statutory charges, costs for (un)loading, blocking, bracing and cleaning of the container, sorting, (de)palletizing, assembling, re-packing, separately processed x-ray checks, hand search, sniffing etc.
- All charges and services offered are subject to (vessel) space and equipment availability and unhindered routes of transportation.
- Pickup and/or delivery charges are based upon standard services and equipment, and the quoted charges do not apply for bonded truck service and are only applicable for regular business hours, if not otherwise agreed. Fuel surcharges are subject to change.
- Collection and delivery costs specified in this quotation refer to the specified collection and delivery point only. Should collection and/or delivery points not be specified or be different the standard DHL Global Forwarding tariff for such service applies.
- In case of shipment 'no show', DHL Global Forwarding reserves the right to charge a 'no show fee'.
- Any customs clearance fee for standard import & export declarations covered in the quotation includes up to three (3) HS codes (lines), any additional HS code will be charged as "additional line". For any other customs related services, beyond standard import and export declarations, additional fees apply. If required by the customer, and allowed as per country legislation, that customs duties, taxes and advances are paid by DHL Global Forwarding, they shall be reimbursed by customer within 7 days from invoice date and are subject to a 3% disbursement fee. For US imports a minimum of USD 75 applies. Any third party fees charged to DHL (e.g. Port Handling, Terminal Charges and Storage) will be invoiced at cost.
- Any invoice shall be payable upon receipt, except if agreed otherwise in writing. We shall reserve the right to request payment in advance.
- Important information regarding wood packaging material:  
From 1 January 2021, all wood packaging material (including pallets, boxes and crates) moving in both directions between the UK and the EU must meet the ISPM15 international standards.  
Non-compliance may lead to delays and penalties, so please ensure that you ship your goods using compliant products.

### **Situation Russia / Belarus**

The situation in the eastern Europe region continues to impact all modes of transport in the transport industry. Consequently, DHL Global Forwarding's inbound services to Russia and Belarus have been suspended until further notice. This includes all modes of transport (inbound), any import shipments and customs clearance. Current restrictions (e.g. closure of air space) may impact cargo capacity, routing and other operational matters. These conditions are outside of our reasonable control, and we therefore reserve the right to modify our services in terms of routes, rates and transit times, and to apply surcharges.

### **Situation Sudan**

The armed conflict in Sudan is impacting all modes of transport in the transport industry, and particularly shippers' cargo and supply chain, and carriers are refusing to accept any freight in or out of Sudan. Consequently, DHL Global Forwarding have temporarily suspended all shipping and related services to and from Sudan until further notice. This includes all modes of transport, any import/export/transit shipments and customs clearance. Furthermore, these unforeseen events may impact cargo capacity, routing and other operational matters. These conditions are outside of our reasonable control, and we therefore reserve the right to modify our services in terms of routes, rates and transit times, and to apply surcharges arising as a consequence of the situation in Sudan.

### **Situation Israel**

The situation in Israel continues to impact all modes of transport in the transport industry. This includes all modes of transport, any import/export/transit shipments and customs clearance. Current restrictions (e.g. closure of air space) may impact cargo capacity, routing and other operational matters. These conditions are outside of our reasonable control and we therefore reserve the right to modify our services in terms of routes, rates and transit times, and to apply surcharges.

### **Emergency Cost Recovery Surcharge (ECRS)**

As a result of the conflict in the Red Sea, that has caused many ships to be diverted or docked in safe waters and increased costs for shipping and logistics activities, an Emergency Cost Recovery Surcharge (ECRS) will apply on all trades affected.

The surcharge has been implemented as of January 1<sup>st</sup>, 2024. As the situation is dynamic, we will be updating the surcharges and publishing updates [on our website](#).

### **Compliance to Export Control – Sanctions – Dangerous Goods**

The Shipper shall ensure compliance with all applicable export control and sanctions laws and regulations ('Export Laws') and warrants in particular that:

- (i) Neither Shipper, any holding company, agents, Consignee or any other third party directly contracted by Shipper for the delivery of the shipment are listed on any applicable sanctions lists as a denied or restricted party;
- (ii) The delivery of the Shipment to its final destination, any known end-user and end-use do not constitute a breach of any applicable Export Laws;
- (iii) Shipper will inform DHL should the shipment be subject to any applicable sanction and/or export/re-export restrictions under applicable Export Laws
- (iv) Shipper has obtained all necessary permits, licenses or other government authorizations required for the delivery of the shipment to its final destination and end-use.

Shipper shall provide DHL Global Forwarding with all information, including permits and licenses, required by applicable Export Laws to permit DHL Global Forwarding to further the delivery of the shipment to the final destination country. DHL Global Forwarding strives to be fully compliant at all times with the prevailing rules and regulations for carriage of dangerous/hazardous cargo. In this regard, we work with our customers and carrier partners to ensure all dangerous/hazardous cargo is correctly declared at the time of booking the shipment and prevent any mis-declaration of dangerous/hazardous cargo. In the event that DHL Global Forwarding's customer mis-declare dangerous/hazardous cargo to be non-dangerous/non-hazardous cargo, all penalties, costs, consequences and liabilities of this mis-declaration will be passed on to the customer.

### **Compliance to Shipment Information**

Customer shall be responsible for compliance with legal requirements concerning the timeliness, completeness and accuracy of shipment information. Customer recognizes that late, incomplete or incorrect information may have serious effects resulting in heavy fines by governmental or regulatory authorities. Customer shall indemnify DHL Global Forwarding for any fines, penalties, losses, costs and damages that DHL Global Forwarding or a third party (such as another DHL Global Forwarding's shipper) may incur due to late, incomplete or inaccurate information provided by customer, who shall additionally be passed on proportionately any governmental or regulatory organization practices, surcharges, procedures or regulations, unknown at the time of proposal and imposed during the rate validity period.

### **Code of Conduct**

Parties shall act in accordance to applicable laws and regulations and own Codes of Conduct. (Deutsche Post DHL Code of Conduct).

### **Confidentiality and Data Protection**

Proposal and rates are confidential. Neither party shall disclose or publicize the existence or content of the proposal without prior consent of the other party.

DGF is entitled to process data transmitted by the Customer insofar as this is required for the fulfillment of the contract or to ensure compliance with its own legal obligations. Furthermore, DGF points out that it may be legally obliged to notify personal data or shipment data to courts and authorities. The customer permits DGF to use its email address in order to provide it with information on new offers. The Customer may at any time withdraw such permission free of charge by email to the following address [customerdataprotection@dhl.com](mailto:customerdataprotection@dhl.com).

The Customer ensures that it has complied with its legal obligations in relation to personal data provided to DGF including consignee data as may be required for transport, delivery and logistics services, such as e.g. name, address, email, and phone number. The Customer shall inform consignees about the processing of their personal data for the abovementioned purposes including processing for proof of delivery. In case of unauthorized disclosure of personal data by the Customer to DGF, the Customer indemnifies DGF upon first written demand from all claims asserted by third parties, in particular by recipients, as far as DGF processes the data in accordance with the contract. DGF will maintain data protection in accordance with applicable laws. Further details are available in our Privacy Notice Privacy Notice | MyDHLi | Global

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### **Standard Trading Conditions**

Unless covered by mandatory legal regulations (e.g., Hague–Visby Rules, Montreal Convention, Warsaw Convention, CMR), all services of DHL Global Forwarding (herein referred to as “DGF”) are offered and transacted under the (1) Standard Trading Conditions and, where issued, (2) DHL transport document (Airway Bill, Bill of Lading), all of which exclude or limit the liability of DGF in certain circumstances. DGF shall not accept any liabilities other than those declared under the typical international conventions (Montreal, CMR, etc.). If quoted, rates for temperature controlled shipments do not include any additional liability for cargo damage beyond the amounts provided for in (1) or (2). Where a document (2) is issued, the terms and conditions evidenced in such shall be paramount and govern the services in respect of which the document (2) is issued. Where Document (2) has not been issued, services shall be governed by the applicable transport convention, terms of the relevant national freight forwarders' association or national law. In absence of such, the DGF Standard Trading Conditions (1) will apply.

### **OTHER CONDITIONS APPLICABLE TO BRAZIL**

#### **1. SPECIAL TREATMENTS:**

1.1. Our prices do not include the costs related to any special handling procedures for air, sea and customs clearance such as, but not limited to, fumigation, REDEX (Special Enclosure for Export Customs Clearance), Special Customs Regimes, REPETRO, DRAWBACK, Temporary Admission, Temporary Import and Export, Re-export, Recof, Blue Line, Customs Transit (DTA), Wood Inspection, Issuance of Special Licenses, Obtaining Radar, Auto Clearance, Aircraft, Motorcycles, Vessels, Samples, Incoming Service House, PO Management, AOG Operation and Cathering, Obtaining Ex-Tariff, Tax Classification, Customs Legislation, Registration of Special and Atypical Processes, Control Seals and Development of systemic interfaces and use of the importer/exporter system, zone release customs clearance of products for military purposes such as armaments, etc., Consular Bag, Tobacco, Precious Jewelry, Derivatives of Origin Animal, Moving, Used Material and Equipment, to which they will be added to the tariffs, in case the importer and/or exporter is interested in contracting them.

#### **2. HAZARDOUS / PERISHABLE LOADS / EXTRA DIMENSIONS / SPECIAL EQUIPMENT:**

2.1. Unless otherwise stated, our proposals do not cover the transport of dangerous, perishable, extra-pallet dimensions, special equipment, packaging with non-standard dimensions, heavier than bulky, non-stackable and with dimensions in LCL shipments that exceed 5.0m (length) or 2.0m (width) or 2.0m (height), except by express agreement between the Parties, with the collection of the respective additional charges. For these cases, quotations must be made on a case-by-case basis.

2.2. Dangerous cargo shipments are subject to acceptance by the shipowner and/or agent at the time of shipment, subject to additional fees.

2.3. Cargo of a perishable nature may be made available to DHL only after confirmation of the space reservation on the transport means, the date of shipment and the date of movement. The integrity of perishable cargo sent outside the conditions contained in clause 2.1 will not be the responsibility of DHL.

#### **3. TAXES AND FEES:**

3.1. The values contained in the proposals do not include the taxes levied on the services, which will be added at the time of billing. In case of change in tax legislation entailing an increase in the rate of these taxes, or the creation of new ones, these will be automatically added at the time of billing.

3.2. The exporter or importer Client is fully responsible for the taxes arising from their own operations, such as and not limited to the following: II, IPI, ICMS, PIS, COFINS, IRRF, Merchant Marine and others (taxes, contributions, fees and expenses).

3.2.1. In accordance with current legislation, notably Decree N° 12.499 of June 11, 2025, the IOF (Tax on Financial Transactions) is levied at the rate of 3.5% (three point five percent) on all financial transactions related to international freight. DHL will pass on the corresponding amount to this tax in the respective invoices issued to customer. It is noted that, in the event of a change in the applicable legislation, the rate may be reviewed and adjusted automatically, in accordance with the new legal parameters in force, without the need for a contractual amendment.

3.3. All road transport (collection and delivery included) is subject to toll collection, according to the current official and ad-valorem table.

3.4. On collect freight shipments, retention fees may be added, the percentages of which may vary according to the country.

3.5. The amount corresponding to 33.33% (thirty-three point three) percent will be added to the total cost of freight, whether by air and/or by sea, to be remitted abroad, as IRRF (Income Tax Withheld on Source), occurred with favored taxation countries (but not limited to this list, as updated by the applicable regulations, namely, according to IN1037: Andorra; Anguilla; Antigua and Barbuda; Aruba; Ascension Islands; Commonwealth of the Bahamas; Bahrain; Barbados; Belize; Bermuda Islands; Brunei; Campione D'Italia; Channel Islands (Alderney, Guernsey, Jersey and Sark); Cayman Islands; Cyprus; Cook Islands; Djibouti; Dominica; United Arab Emirates; Gibraltar; Grenade; Hong Kong; Kiribati; Lebanon; Liberia; Liechtenstein; Macao; Maldives; Isle of Man; Marshall Islands; Mauricio Islands; Monaco; Montserrat Islands; Nauru; Niue Island; Norfolk Island; Panama; Pitcairn Island; French Polynesia; Queshm Island; American Samoa; Western Samoa; Saint Helena Islands; Saint Lucia; Federation of Saint Kitts and Nevis; Island of São Pedro and Miguelão; Saint Vincent and the Grenadines; Seychelles; Solomon Islands; Swaziland; Sultanate of Oman; Tonga; Tristan da Cunha; Turks and Caicos Islands; Vanuatu; US Virgin Islands; British Virgin Islands; Curacao; Saint Martin; Ireland.

3.5.1. Considering that the Tax Authorities expand the concept of countries with favored taxation, providing that any country that does not allow access to information regarding the corporate composition of legal entities owned by them or the identification of the beneficiary, for such destinations, IRRF will also be withheld, as provided in the caput of this clause.

3.6. It is the Customer's responsibility to pay taxes and contributions withheld at source, according to current legislation, and according to the type of service provided.

#### 4. FAIRS AND EVENTS:

4.1. General proposals do not cover shipments destined for fairs, events and/or exhibitions, whose conditions must be the subject of a specific proposal.

#### 5. CUSTOMS CLEARANCE OF SHIPMENTS:

5.1. The customs clearance of shipments with Incoterm DAP will only be carried out by DHL by its own team of shippers and/or its approved partners, provided that the importer and/or exporter grants power of attorney in favor of them, in the model indicated by DHL, provide due accreditation before the Federal Revenue Office in its Radar registration. In this sense, the importer and/or exporter declares himself aware and responsible that such procedure is subject to a period imposed exclusively by the Federal Revenue and that DHL will not be responsible for any loss and/or damage that may be incurred as a result of these facts. Incoterm DDP is not accepted in Brazil for Import shipments. Only the Incoterm DDP for Export is accepted.

5.2. Our prices do not include customs clearance carried out by third-party brokers, exportation in atypical regimes, such as (and not only): Temporary Export; Re-export; Issuance of VGM; Special Licenses and release of special cargoes; Samples Processes; Issuance of Invoices/Invoice/packing list, Advice on administrative processes, Issuance of documents for release or shipment of AOG Cargo; Tax Classification and Description of products.

5.3. Standard customs clearance services by the DHL team are provided in the following locations: GRU, VCP, CWB and GIG airports and in the ports of Santos, Paranaguá, Rio de Janeiro. Other locations must be treated separately in a customized quotation.

5.4. In export shipments with Incoterm EXW and DHL clearance, the amount of two hundred dollars (USD 200.00) will be applied per process in the maritime modal (with the exception of the state of Pará), and under analysis in the air modal. When customs clearance is carried out by third-party brokers, the amount transferred to DHL will be charged at destination with an additional seventy-five dollars (USD 75.00) per process.

5.5. Costs and expenses with approvals in government agencies, as well as any other expense in the transfer character necessary for the release of loads will be charged in full in the billing and must be advanced by the customer at the beginning of the process through a prior request for cash. Invoicing will be increased by taxes (ISS, PIS and COFINS) at their prevailing rates, 50% of the value will be charged in case of rework (Cancellation and/or issuance of a new CO by customer request).

The value of the service will be charged on a separate invoice from the agency/clearance values.

5.6 For export cases, DHL may issue the export invoice and packing list, as well as perform the analysis and checking based on the data of the outgoing invoice received from the customer, however, it has no legal power to duly sign the documents.

The document analysis and checking services and the assistance for issuing the commercial invoice and packing list are restricted, exclusively, to ensuring that the information provided by the manufacturer and exporter meet the legal customs procedures. Any deviation of information before the physical goods shipped is not the responsibility of DHL. For the services to be rendered as described in this proposal, a fee of BRL 245.00 (taxes not included) will be charged for issuing the commercial invoice and packing list on a Separate Bill from the Agency/Clearance fees. For Certificate of Origin, the fee is BRL 80.00 (taxes not included).

5.7. The analysis and checking of documents and advice for issuing commercial invoice and packing list are restricted exclusively to ensure that the information provided by the manufacturer and exporter meet the legal customs procedures. Any deviation of information before the physical goods shipped is not the responsibility of DHL. For the services to be rendered as described in this proposal, a fee of BRL 245.00 (ISS, PIS and COFINS not included) will be charged for issuing the commercial invoice and packing list separately from the agency/clearance fees. For the issue of standard Certificate of Origin or LPCO, consider BRL 80.00 (ISS, PIS and COFINS not included), with the value of the service charged in a Separate Note from the Agency/Clearance values.

5.8 For any and all documentation/declaration/Certificate/License that needs to be rectified, reissued or cancelled under the client's responsibility, an additional fee of 70% of the value of the service already executed will be charged.

5.9. The prices refer to services provided during business hours, from Monday to Friday, from 8:30 am to 5:30 pm.

## 6. INSURANCE:

### 6.1. International Transit

6.1.1 In the event of an accident involving the cargo (loss and damage events), for which DHL is attributable, the indemnity will be limited to international conventions and other contractual conditions expressed on the obverse of our bills of lading and other contractual instruments signed by the Parties. In this way, DHL suggests that its customers take out transport insurance, in order to avoid or minimize possible losses, and may opt for the eventual inclusion in the stipulated International Transport policy on behalf of DGF (subject to the analysis of acceptance by the DGF Insurer and inclusion of membership costs in the freight proposal to be agreed with customers).

### 6.2. National Transit

6.2.1 DGF will be responsible for the implementation of Civil Liability insurance to cover damages or losses with the transported cargo, in accordance with the Insurance Regulatory in force in the country.

## 7. PAYMENT / EXCHANGE RATE:

7.1. The rates offered are in the currency of the country of origin, and invoicing will be carried out at the standard DHL conversion rate, and/or according to different commercial negotiations.

7.2 Debit notes will be generated based on the exchange rate in force on the day before the invoice is issued, plus the spread, according to commercial negotiation or standard rate. If the exchange rate variation between the date of invoicing and the date of payment exceeds 5% (five percent), DHL reserves the right to issue an additional invoice for this difference.

7.3. If the amount is not paid on the due date, without prejudice to any other rights or remedies, DHL will charge interest of 1% (one percent) per month, plus a penalty of 2% (two percent) calculated on the amount adjusted by the IGP-M index from the due date until the date of actual payment to DHL. After the 30th day of default, DHL may (i) demand advance payment for any Services; (ii) suspend the provision of services; (iii) as well as proceed with negative credit reporting and protest. Attorney's fees will also be charged if DHL uses lawyers to recover the credit in question, whether in court or out of court.

7.4. The presentation of the Bill of Lading, Airway Bill or any other applicable transport document by the consignee is no longer a mandatory requirement and the carrier and/or freight forwarder have any control over the cargo after it is unloaded by the carrier. The cargo is released by the consignee/receiver before the customs authorities and released directly by the terminal without the requirement of the original copy of the bill of lading airway bill or any other applicable transport document is presented. The carrier and the freight forwarder are not responsible for any claim of the shipper or any other third party, due to the release of the cargo without the presentation of the original copy of the bill of lading, airway bill or any other applicable transport document. It is important to note that the Bill of Lading, Airway Bill, or any other applicable transport document may still be required by local authorities for tax and fiscal purposes after receipt of the cargo, therefore the importer must keep his original copy secure. Notwithstanding the new mandatory conditions governing the release of load, payment for the services rendered by DHL shall remain due as agreed between the Parties.

7.5. The price of the customs clearance services should be readjusted annually after 12 months from the acceptance of the proposal, or in a shorter period by mutual agreement, according to the IGPM-FGV Index.

## 8. LIMITATIONS OF LIABILITY:

8.1. DHL is not liable for indirect damages and lost profits suffered by the Customer. DHL's liability for direct damages caused to the customer shall be limited to:

8.1.1. International maritime shipments: DHL's liability in providing the service of international maritime transport will be limited to the value declared by the Shipper (Merchant) and recorded in the maritime bill of lading. The maritime bill is the written evidence of the contract of carriage and its clauses are valid and accepted by the parties. In the event that the Shipper (Merchant) does not declare the value of the goods, DHL's liability will be limited in accordance with

the provisions of the maritime bill of lading. Where the Hague Rules, the Hague-Visby Rules or any other rules are mandatory for Carriage outside the US, the Carrier's liability shall in no event exceed the amounts provided for in the applicable rules. If the national law is subsidiarily applicable, the provisions of Law No. 9.611/98 shall apply, which stipulate the limitation of the carrier's liability up to the limit of two Special Drawing Rights (2.00 SDR) per kilogram of gross weight of the damaged or misplaced goods.

8.1.2. International air shipments: DHL's liability in providing the international air transport service will be limited to the value declared by the Shipper (Merchant) and recorded on the airway bill (AWB). For cargoes accepted for carriage, the Warsaw and Montreal Conventions allow the shipper to increase the liability limit by declaring an overcharge for carriage and paying an additional charge if requested. In the event that the Shipper (Merchant) fails to declare the value of the goods, DHL's liability will be limited in accordance with the provisions of the airway bill (AWB) and the Warsaw and Montreal Conventions. In the transport of air cargo, the liability of the carrier in case of destruction, loss, damage or delay is limited to an amount of 22 Special Drawing Rights per kilogram, unless the shipper has delivered to the carrier, when delivering to him the volume, a special declaration of the value of its delivery at the place of destination, and has paid an additional amount, if applicable. In this case, the carrier will be obliged to pay an amount that will not exceed the declared value, unless it proves that this value is greater than the actual value of delivery at the place of destination. If the national law is subsidiarily applicable, the provisions of Law No. 9.611/98 shall apply, which stipulate the limitation of the carrier's liability up to the limit of two Special Drawing Rights (2.00 SDR) per kilogram of gross weight of the damaged or misplaced goods.

8.1.3. Customs Clearance: DHL's liability in providing customs clearance services will be limited to fifty dollars (US\$ 50.00) per Import or Export Declaration in cases of duly proven errors;

8.1.4. In the event that the insurance has been agreed as the responsibility of the DGF, the limitation of liability is defined at most as the value of the transported cargo.

#### 9. PROPOSAL VALIDITY AND ACCEPTANCE:

9.1. Unless otherwise stated, our commercial proposals are valid for twenty (10) calendar days from the date of issuance, if there is no specific and individual deadline for the proposal. In order to guarantee the exact fulfillment of the terms established in this Service Proposal and to formalize the tariffs and other costs described above with the respective origins and destinations of boarding, we kindly ask you to send us your "agreement", via email, before of the occurrence of the boarding, to its instruction.

9.2. The proposal is subject to the availability of space and equipment at the time of boarding.

#### 10. MARITIME:

10.1. The prices contained in this proposal will be increased by all costs incurred at the origin and destination, such as, but not limited to: local road transport ("inland freight/ pre-carriage/on-carriage"), per diems referring to demurrage of container(s) (detention/demurrage), storage, weighing, block transfer and positioning, courier (if applicable) and all costs/fees related to Siscarga, in Brazilian ports.

10.2. The value, as detention/demurrage of the unit(s)/day, will be applied in accordance with the provisions on the DHL website, at <https://www.dhl.com/content/dam/dhl/local/br/dhl-global-forwarding/documents/pdf/loc-dgf-standard-demurrage-and-detention-br-pt.pdf>

10.3. The sworn translation of the Bill of /Transport Agreement ("B/L") DAMMAR LINES, is registered with the 7nd Registry Office of Deeds and Documents and Civil Registry of Legal Entities of the Judicial District of São Paulo, under N° 2.069.184, 03/11/22, in the State of São Paulo, whose annotation data can be obtained from the local agent <https://www.dhl.com/content/dam/dhl/local/br/dhl-global-forwarding/documents/pdf/br-loc-dgf-danmar-bill-of-lading-registration.pdf> and Bill of /Transport Agreement ("B/L") BLUE EAGLE, is registered with the 5nd Registry Office of Deeds and Documents and Civil Registry of Legal Entities of the Judicial District of São Paulo, under N° 1.636.534, 23/05/23, in the State of São Paulo, whose annotation data can be obtained from the local agent <https://www.dhl.com/content/dam/dhl/local/br/dhl-global-forwarding/documents/pdf/br-dgf-blue-edge-bill-of-lading.pdf>

10.4. The Container Demurrage Regulations and Tariffs are published on the DHL website, and registered with the 1st Registry Office of Deeds and Documents and Civil Registry of Legal Entities of São Paulo/SP under N° 3.679.234 and 3.679.235, where they can also be consulted, and ignorance or unfamiliarity cannot be claimed.

10.5. The service details (transit time, owner and route) are subject to change without notice.

10.6. Additional fees: This proposal is based on current rates and costs provided by the shipping companies. In this sense, the amounts related to Wharfages, issuance of BL, container repairs, freight surcharges or local fees, in the case of maritime shipments, but not limited to: Bunker Adjustment Fuel - BAF, Emergencial Fuel Adjustment Fee - EFAF, Security, General Rate Increase - GRI, General Rate Restoration - GRR, Emergency charges, Peak Season Surcharge - PSS, Emergencial Cost Recovery Surcharge - ECRS) eventually implemented by shipping companies, will be fully charged to the customer, according to their validity at the time of shipment. The Damage Protection fee - DPP - covers damages generated in the container whose value does not exceed six hundred reais (BRL 600.00). Washing costs (simple and/or chemical) are not included in this value.

10.7. In relation to LSS (Low Sulphur Surcharge), according to the International Maritime Organization (IMO) regulation, which requires all shipping companies to limit the amount of sulfur in the fuel used by ships to 0.5%. While shipping lines are already preparing for this change, it could result in significant increases in the LSS surcharge.

10.8. If there is a need for a Letter of Correction, the cost applied will be the one in effect at the time of the request.

10.9. Prices do not include costs related to collections and/or deliveries and cargo handling, outside normal business hours (from Monday to Friday, from 8:00 am to 5:00 pm) and also handling with special equipment, which will be added, when necessary for material movement.

10.10. For full container loads, once the “free time” in Brazil (as destination or origin) has expired, the following daily demurrage fees will be due, according to the retention time of the equipment(s).

10.11. In the case of cancellation of the shipment after the removal of the container, there will be no concession of differentiated per diem and free time and, in other words, the entire period will be charged. Added to the charge for the return of the container in the warehouse, the costs being per day from the date of collection of the empty unit for the shipment not carried out, until the return of the same to the depot appointed by the shipping company.

10.12. If the reservation of space on board has been confirmed according to the request and the user/shipper (or responsible for the reservation) fails to deliver the cargo at the place and agreed deadlines for shipment, dead freight may be charged. In the case of cancellation and/or reduction related adjustments that impact the volume of TEUs for the original rotation, cancellation and adjustment fees will apply.  
<https://www.dhl.com/content/dam/dhl/local/br/dhl-global-forwarding/documents/pdf/br-dgf-cancellation%20rate.pdf>

10.13. The shipper (or responsible for the reservation) is responsible for the fulfillment of its contractual obligations, including the payment of amounts, and for any damages caused, even if in the previous, concomitant or subsequent occurrence, of acts of God or force majeure, unrelated to shipowner interference.

10.14. For LONGSTANDING, the amounts referring to the demurrage of containers will be transferred, in their entirety, from the date of removal of the empty unit until the effective date of shipment. For the period free of charge, the current standard DHL tariff will be applied <https://www.dhl.com/content/dam/dhl/local/br/dhl-global-forwarding/documents/pdf/loc-dgf-standard-demurrage-and-detention-br-pt.pdf>

10.15. In case of deposit of containers in advance at the port terminal (gate in), as contracted by the shipper directly with the Customs Terminal, demurrage will be charged in the long-standing model, as mentioned in the previous clause.

10.16. For CABOTAGE loads, the Detention free time is ten (10) days for Standard, HC. The amounts applied are: seventy-seven reais (BRL 77.00) for 20'ST/day and one hundred and seventeen reais (BRL 117.00) for 40'ST and HC/day;

10.17. LCL “Less than Container Load” destination Manaus, the second (2nd) spawning rate will be applied, if fumigation is requested by the Ministry of Agriculture. The free time for returning the container(s) to the shipowner's depot may vary, depending on the type of equipment and the shipowner used, from the day of the ship's arrival. If the cargo(s) remain in the container(s), regardless of the Siscomex parameterization (green, yellow, red, orange channel), preventing the return of the equipment within the Free Time, the importer will be charged for demurrages, according to the current rate of the shipowner, plus an administrative fee.

10.18. Shipments to Venezuela and Angola can only be issued in the PREPAID condition. Below is information on the regulation of shipments to Venezuela. In case of failure to comply with the following rules and recurrence, local authorities will apply sanctions to all involved:

10.18.1. Issuance of the Commercial Invoice and Packing List become an integral part of the mandatory documents to be sent to Venezuela, right after the ship leaves, and the information in the documents must be exact, including the weight, which now has a maximum tolerance of three (3%) percent between the physical and the documentary.

10.18.2. It is mandatory to register maritime shipments in the Venezuelan customs system (SIDUNEA), within forty-eight (48) hours before the ship's arrival. Shipowners will not accept corrections requested after transmission of the electronic manifest. If during the checking held at destination ports, divergence is detected on the load weight or number of packages, daily fines will apply.

10.19. Weight limit for land transport in the US: 1 20' container will be transported without the need for a tri-axle (vehicle without 3 axles), with a maximum limit of 17,300 kg, and 1 40' container will be transported with a tri-axle (vehicle with 3 axles), with a total limit of 19,900 kg.

10.20. FMC regulation in the United States: BOOKING BY THE SHIPPER ON RECEIPT OF THE TERMS OF SUCH NRA (“NEGOTIATION RATE AGREEMENT”) OR AMENDMENT TO THE NRA CONSTITUTES ACCEPTANCE OF THE FEES AND TERMS OF THAT NRA OR AMENDMENT TO THE NRA. NRA (Negotiated Rate Agreement): “THE SHIPPER'S BOOKING OF CARGO AFTER RECEIVING THE TERMS OF THIS NRA OR NRA AMENDMENT CONSTITUTES ACCEPTANCE OF THE RATES AND TERMS OF THIS NRA OR NRA AMENDMENT”

10.21. If there is a need for a DTA-PATIO, the importer, or his legal representative, is responsible for sending a written request directly to the ship's berthing/operation terminal.

10.22. In order for the container to be re-dispatched, it must be requested in writing by the importer, or its legal representative, to DHL within ninety-six (96) business hours before the ship docks at the port of destination.

10.23. DHL will not be liable for possible losses of DTA-PATIO/re-dispatch, among other reasons, due to problems caused by: changes of berthing dates / ship routes; delays in data registration, caused by shipping companies in Siscarga; omission of port; lack of information/request by the importer or its legal representative; late submission of shipping documents caused by the change of loading data (Correction Letter) requested by the Customer.

10.24. According to the normative ruling (IN 32/2015), published by the Brazilian Ministry of Agriculture (MAPA), which deals with the inspection procedures and phytosanitary certification of packaging, supports or wooden parts of

goods imported or exported by Brazil, all wooden material contained in shipments must bear the international mark defined by the IPPC, called the IPPC mark, to certify that it has undergone official phytosanitary treatment, approved and recognized by ISPM 15. Failure to comply with this regulation will result in delays in the release of the goods, and the condemned wood may be sent back to the country of origin by MAPA, leaving the import process pending until the measures adopted for the return of non-certified material are proven, not DHL being responsible for any expenses incurred for the regularization of the process.

10.25. For safety reasons, the Flexitank supplied must be loaded to its rated volumetric capacity.

10.26. Depending on the Shipping Line, booking cancellation and amendment fees might apply.

11. AIR:

11.1. Freight will be calculated based on the contracted rate, whichever is higher, between the minimum rate or the one multiplied by the taxed weight, which in turn will be the higher between the gross weight, volumetric weight (the ratio of 1:6 ton/m<sup>3</sup>) or as determined by the carrier for oversized loads or with stowage limitations (eg. not stackable).

11.2. For air imports, wharfage and storage are charged at the airport terminal in Brazil, and the wharfage is calculated based on the gross weight of the goods and storage is based on the declared CIF value, according to the tariff table in force published by the concessionaires or by INFRAERO. The costs of wharfage, storage and specific services at airports are the responsibility of the importer, not included in our proposals, unless otherwise agreed.

11.3. In the case of air imports, a "Free Time" of three (03) days will be granted in the DHL warehouse at the origin from the date of deposit of the cargo, according to the availability of the service. After this period, a stay will be charged according to the current table. Airport taxes (THC) are quoted separately.

11.4. When exporting from Brazil, the wharfage fee per kilo/period is charged, according to the concessionaire's or INFRAERO's table, which is the responsibility of the exporter or importer according to the Incoterm applied. In DHL's proposals where the exporter is responsible for the payment, only the first period will be considered, with the other periods, if applicable, being the responsibility of the exporter.

11.5. The sworn translation of the Bill of Lading/Transport Contract ("HAWB") is registered with the 2nd Registry Office of Deeds and Documents and Civil Registry of Legal Entities of the Judicial District of São Paulo, under No. 3.728.712 of 03/12/2021, in the State of São Paulo, whose annotation data can be obtained from the local agent. For all outgoing shipments from Guarulhos airport, it must be delivered to the properly labeled airport. The only exception allowed by GRU Airport (Airport Administrator) is for perishable cargoes that allow labeling on the warehouse platform, but those that do not have pallets will be charged.

11.6. Surcharges: This proposal is based on the prevailing rates and costs provided by the airlines. In this sense, the costs and fees related to Fuel, AMS, MZC, Security, Airport transfer, and others, eventually implemented by the airlines, will be fully charged to the Customer.

11.7. If there is a Letter of Correction, the cost applied will be the one in effect at the time of request.

11.8. If there is a need for re-weighing at origin, the cost applied will be the one in effect at the time of the request.

11.9. Unless specifically offered, prices do not include costs related to collections and/or deliveries and handling of cargo outside normal business hours (Monday to Friday, 8:00 am to 5:00 pm) and handling with special equipment, which will be added. The transit times reported refer to the transit from airport to airport after load release.

11.10. In case of prior express request from the Customer, DHL shall request special treatment for the airline, since the insertion of the treatment codes is a prerogative exclusively provided to the air carrier. This request should be understood as mere courtesy by DHL, which is why this activity will not be compensated. Because it is an unpaid activity and high risk exposure, under no circumstances will DHL be directly or indirectly liable for damages and losses resulting from failure to request special treatment by our organization.

11.11. In relation to air, it is worth noting that our prices do not include airport fees and taxes in Brazil, on imports or exports, related to warehouses, storage or other services performed at airports. These costs follow tables regulated by ANAC or its own and will be quoted and considered exclusively when requested separately or as part of a specific contract with the customer. Any cost incurred at airports in Brazil, both in import and export, from our proposals are totally excluded. Except when there is a specific orientation requested by the customer.

11.12. Brazil Export Surcharges: As per Brazilian Legislation (ANAC Resolution 139/2010), Fuel, Security and other similar Surcharges are not allowed to be offered to the customer, charged separately from the base airfreight rate on outbound airwaybills. The export airfreight rate must consist of a single or "all-in" value. Other charges due Carrier or Due Agent that represent optional services are not affected; inbound AWBs not affected.

12. ROAD (INTERFACE WITH AIR AND SEA TRANSPORT)

12.1 Free time for loading/unloading: LTL 2 (two) hours / FTL 4 (four) hours. Additional hour: R\$115.00 (one hundred and fifteen reais);

12.2 Compulsory insurance (ad-valorem + GRIS): will be applied to the value of the invoice + container hull (R\$ 60,00 – sixty reais) in maritime cases, according to the rate = Intra-State operations: 0.15% , Inter-State operations: 0.25% ;

12.3 Tolls: according to official rates;

12.4 Parking at airports: official rates, pass on;

12.5 Container pick-up or delivery M. Esquerda / Cubatão / S.Vicente / Praia Grande = R\$ 500.00 (20' or 40') - PER EVENT,

12.6 Cubage in Road Transport 1m<sup>3</sup> = 300kgs - Irregular loads, the compatible truck will be charged;

- 12.7 Consolidated freight rate does not apply to special cargo, such as: high added value, oversized, dangerous, medicines, requiring air suspension or in customs transit via secondary zone;
- 12.8 Dead Freight / Return Freight: 100% of the freight + tolls will be charged (valid for collection/delivery);
- 12.9 DTA: R\$ 300.00 will be charged per operational procedure (not for issuing the DTA);
- 12.10. Escort, Mobile Bait and other services not described in the scope are not included in the rate - they will be applied separately.
- 12.11. Helper: R\$ 250.00 (two hundred and fifty reais) per man, if applicable;
- 12.12. Loading on weekends and public holidays: additional 100% (one hundred) percent of freight, after business hours: 50% of freight;
- 12.13. Dangerous cargo: 30% of the freight weight will be charged;
- 12.14. Documents required for transportation: Must be provided by the customer;
- 12.15. Anvisa cargo: 50% of the weight freight value will be charged;
- 12.16. Additional LS horse: 30% will be charged on freight weight (loads over 25 tons);
- 12.17 Early removal of empty container(s) more than 24 (twenty-four) hours before collection time, there will be a charge of R\$ 850.00 (eight hundred and fifty reais) per container;
- 12.18. Taxes (ICMS and ISS) - applicable according to legislation.
- 12.19 CTE issuance fee: R\$ 40,00

**DHL GLOBAL FORWARDING (BRAZIL) LOGISTICS LTDA.**