

General Terms and Conditions of Asendia - Appendix 1

Customs Clearance

This Appendix 1 to the Asendia General Terms and Conditions (“GTC”) completes the Asendia GTC provisions concerning customs clearance, cross-border transport security¹ formalities and taxes and duties payments.

1. Definitions

In this Appendix 1 to the Asendia GTC, the words described below have the following meaning:

Terms	Meaning
Asendia	The company of the Asendia Group which is party to a contract with the Customer.
Asendia Group	The companies whose share capital and voting rights are majority held, directly or indirectly, by the Swiss company Asendia Holding AG.
Consignment	Goods packed together and dispatched simultaneously by the same supplier (the Customer) to the same consignee (the Recipient) and covered by the same transport contract/order. Consignment may include Mail as defined below and in the Asendia GTC.
Customs Broker	The customs broker or postal operator to whom Asendia sub-contracts all or part of customs clearance formalities at export or at import and taxes and duties payment (if applicable). The Customs Broker may act as a direct representative if he acts in the name and on behalf of the Consignment importer or may act as indirect representative, if he acts in his own name but on behalf of the Consignment importer.
Customs and/or Tax Debt	The taxes and duties (including without limitation fines, interests, Surcharges, inspection and security charges, Goods storage and destruction costs, etc. as applicable in the relevant country) due from the Customer and whose payment is entrusted to Asendia and its Customs Broker(s) in relation to the Customs formalities and tax payment obligations, in accordance with this Appendix 1 to Asendia GTC.
Customer	The individual or the legal entity involved in a cross-border distance selling of Goods to Recipients, that has directly or indirectly concluded a contract with or passed an order to Asendia for the transport of Consignments and their delivery to Recipients in the destination country. The Customer can be a direct seller, a retailer, a wholesaler, an Electronic Interface such as a marketplace.
Customer’s Documentation	The documentation which needs to be provided in advance to Asendia by the Customer to fulfill all formalities regarding customs clearance, security, taxes and duties. The list of the documents which must be provided in advance to Asendia by the Customer is set out in Article 3 below.
Data Sets	The electronic documentation required for safety and security, for customs clearance and for calculation and payment of taxes and duties as described under articles 4, 5 and 6 below.
Electronic Interface	A taxable person operating an electronic interface such as a website, a portal, a gateway, an application program interface (API), facilitating a distance selling of Goods. A marketplace can be an electronic interface and be a taxable person in the country of importation of Goods (an Electronic Interface may be considered as a “deemed supplier” like in the EU VAT rules).
Excise Goods	Goods in Consignment subject to excise duties such as alcohol and tobacco.
Exporter (of Record)	An Exporter, also known as EOR, is an authorized person or entity that takes responsibility for the export of goods from a country, putting their name on the shipping documentation as the exporter in the country that the goods are dispatched from. This is usually the seller of the Goods.
Goods	Any merchandise sent in a Consignment that may be subject to taxes and/or duties.

¹ If applicable.

HS Code	The relevant classification for Goods imported in accordance with the Harmonized System of the World Customs Organization.
Importer (of Record)	An importer, also known as IOR, is a person or an entity that takes responsibility for the import of Goods. For situations when a company is importing Goods into a country where it has no representation and/or it wants the asset to remain the property of the exporter/shipper/origin company a representant needs to act as importer on behalf of the exporter. This is usually the case for incoterm DDP transactions.
Incoterm(s)	The incoterms are the international commercial terms registered by the International Chamber of Commerce. They apply to international commercial transactions, and they address in particular the conditions of delivery of the Goods, the assumption of responsibility for transport, insurance, customs formalities, duties and taxes, customs clearance obligations, transfer of risk. The main incoterms used by Asendia are DAP (Delivered At Place), and DDP (Delivered Duty Paid). See: https://iccwbo.org/resources-for-business/incoterms-rules/incoterms-2020/
Intrinsic Value	The sale transaction price of the Goods in a cross-border sale as invoiced to the purchaser (the price may include any rebate or discount offered to the purchaser). For example for Goods imported into EU, Intrinsic Value means the price of the Goods themselves when sold for export, excluding transport and insurance costs (unless they are included in the price and not indicated separately in the invoice; in such case the transport and insurance costs shall be reported for a zero value in the Data Sets) and excluding any other taxes and charges as ascertainable by the customs authorities.
IOSS	The European Union "Import One Stop Shop" scheme that can be used for centralized tax payment of Low Value Consignment ("LVC", see the definition below). The Customer must be involved in the distance selling of LVC to register under IOSS either as supplier of the Goods or as deemed supplier when the Customer is an Electronic Interface such as a marketplace.
LVC	A "Low Value Consignment" i.e. a Consignment containing Goods whose intrinsic value at import is not exceeding the threshold at which sales taxes and/or duties are applicable in the importation country (such as for duties for importation into the European Union, or in the UK) for Consignments not containing Excise Goods.
Mail	Letters, documents, Goods, parcels, newspapers and magazines packaged and addressed in accordance with Asendia's specifications. Mail may also be unpackaged and/or unaddressed if the service provides for this.
Recipient	The individual or the entity that is the addressee of the Goods purchased from or sent by on behalf of the Customer.
Return(s)	The Consignments that the Recipient decides to ship back to the Customer in accordance with the contractual conditions agreed with the Customer and with the local law as applicable. Except when specifically agreed with Asendia, Returns are not included in Asendia services.
Surcharges	Surcharges means any costs generated by anomalies that occurred in the logistics or customs formalities process compared to the normal process for logistics and customs declaration (standard or simplified). Surcharges may be generated by any sub-contractor used by Asendia to provide the services (carrier, Customs Broker, handler) or by Asendia itself.
Tax(es)	The value added tax (VAT) or any similar sales tax (such as GST) applicable on the transaction value (Goods value, including transport, insurance costs and in some cases, duties) of Consignments imported in the country where they are delivered to the Recipient.
Undeliverable Mail	The Consignment(s) that cannot be delivered to the Recipient, for instance in case of wrong address, impossibility to agree on the delivery with the Recipient or refusal of the Consignment by the Recipient.

2. Scope of Appendix 1

When entrusting Asendia for the delivery of Mail (as defined in the Asendia GTC) and the provision of services in relation to customs clearance formalities and taxes and duties payments for shipments imported in a destination country, the Customer agrees to be bound by this Appendix 1 to Asendia GTC. This Appendix 1 is also applicable to Asendia Customers that are IOSS registered within the European Union or to similar processes in other destination countries for the presentation to the customs authorities of Consignments not exceeding the Low Value Consignment threshold and for their customs clearance.

3. Requirements regarding the Customers' Documentation

For any shipment of Consignment including Goods in a country where customs clearance formalities must be accomplished, the Customer must communicate in advance to Asendia, depending on the Asendia service used, the following documentation required in the Customs tariff or law of the origin and destination country, including:

- the transport related documentation (CN22/CN23 for postal) in paper form.
- the unique Mail Identification reference number such as the S10 barcode for postal transport or relevant barcode supported by data, that must also be labelled on the Consignment.
- the invoice(s) of the Goods in the Consignment for transportation and customs formalities (the invoice should be included in the Consignment if the Consignment value does not exceed €300 for postal shipments (or the equivalent in local currency) and should be attached outside, on the Consignment, if the value exceeds €300); if the transaction invoice is not included, the Customer undertakes to communicate to Asendia a copy of the sales transaction invoice within twenty-four (24) hours further to Asendia's request. Such an invoice should mention the Goods country origin. If not, the Customer shall provide within the same period the proof of the country of origin of the Goods.
- the electronic Data Sets required for safety and security, and for customs clearance and for the calculation and payment of taxes and duties. For this purpose, the electronic data sets should include a fair description of the Goods acceptable to customs authorities, the origin of the Goods, the accurate transaction value of the Goods (e.g. the sale transaction price details as charged to the buyer). The specific requirements, modalities and conditions regarding the Data Sets are described under articles 4 to 6 below).
- the other documents specifically needed for importing the relevant Goods in the destination/importation country (for example, certificate of origin, license for exportation/importation, test certificate, etc.) as defined in the Customs tariff number of origin/destination. The shipment of dual-use Goods is prohibited unless otherwise prior agreed in writing with Asendia and provided that the Customer provides a valid authorization for exporting/importing such Goods and complies with applicable regulations in the relevant countries.
- the power of attorney required to the benefit of the Customs Broker to accomplish customs clearance formalities and the payment of tax and duties, to be agreed by the Customer in the conditions described in article 8 below by acceptance of this Appendix 1 to the GTC or the specific power of attorney that may be provided by the Customer upon Asendia request.

In addition, the Customer shall provide a financial guarantee (see section 11 below), if required by Asendia, if the Customer uses an Asendia solution whereby taxes and duties are paid in advance by the Recipient to the Customer and the payment of such taxes and duties to the customs authority is entrusted to Asendia by the Customer. Please note that Asendia will never act as the tax representative of the Customer in the importation country.

4. General requirements regarding Data Sets:

The Customer is responsible for the provision of full, complete and accurate Data Sets both in paper and electronic form, for customs clearance and taxes and duties payment (as applicable) and reflecting the transaction between the exporter and the beneficiary of the transaction (e.g. the purchaser).

The content of the Data Sets depends on the destination country, on the value and nature of the Goods included in the Consignment and on the Asendia services used by the Customer.

The Asendia labelling documentation can at any time be provided to the Customer by the key account manager who manages the business relationship on behalf of Asendia.

There are different Data Sets required by the Customs authorities, usually:

- A simplified electronic Data Set can be used for certain Asendia services concerning Low Value Consignments.
- A complete Data Set for customs clearance purpose is needed for other services where standard customs clearance process needs to be implemented, such as for Consignments with an Intrinsic Value exceeding the Low Value Consignment threshold or containing Excise Goods.

It is mandatory to communicate in advance to Asendia the electronic Data Set reflecting the transaction as required by law and by Asendia to facilitate the Consignment processing and delivery.

The Customer's Documentation and the Data Sets serve as the basis for the Consignment's transportation and customs clearance.

The Customs Broker shall rely on the Customer's Documentation and on the Data Sets for the declaration of the Goods to the customs authorities. This also applies to Customers registered under IOSS in the European Union or to similar regime in non-EU countries.

Missing or erroneous information/documentation in the Customer's Documentation and the Data Sets may lead to (i) delay in the Consignment delivery, (ii) to its refusal during the label printing process, (iii) to its refusal during Consignment transport or processing, or (iv) to its refusal during the customs clearance procedure and to possible customs seizure, penalties and other additional costs such as storage and administrative costs (see also sections 5, 6.1 and 6.2 below).

In all cases, the Data Sets must contain a precise description of the Goods under the responsibility of the Customer. If data modification is required, Asendia and its Customs Broker may at their discretion either correct the data (at the Customer's risks and costs) if this is possible or require the Customer to provide the appropriate information and documentation.

The provision of the customs tariff number of the Goods in the Data Sets is highly recommended. If the customs tariff number is missing in the Data Sets, the Customer may be charged the costs incurred by the Customs Broker for completing the customs tariff number. The Customer, as supplier of the Goods (or deemed supplier), is in the best position to determine the right customs tariff number classification. If the customs tariff number is missing, incomplete or is obviously inaccurate, the Customs Broker may allocate a customs tariff number based on their best knowledge and the Goods description provided by the Customer. In this case, the allocation of a customs tariff number by the Customs Broker shall be realized at the Customer's risk and the Customer shall be held liable for any error or inaccurate customs tariff number allocated by the Customs Broker.

5. Security pre-controls (electronic advance data and verifications):

5.1 The electronic Data Sets contain information required by the customs authorities for security control for the chosen transport mode. They must be communicated by Asendia to the customs authority before the Consignments are shipped by Asendia to the destination country.

Asendia may receive instructions from the customs authority of the destination country and must respond diligently before the departure of the Consignment.

Asendia may liaise with the Customer to obtain the information requested by the customs authorities. If the Customer doesn't respond in due time or if the customs authority sends a "do not load" message, the relevant Consignment might be returned to the Customer or destroyed at the Customer's costs. Asendia will not be liable for the return or destruction of the Consignment and any related costs and penalties, or the delay incurred by responding to the customs authority's message or complying with customs instructions.

5.2 As mentioned in article 7.1 of the Asendia GTC, the inclusion of illegal or hazardous Goods, Dangerous Goods, such as explosive or flammable products, in the Consignment is prohibited. The Customer shall be held liable for any damage caused by the inclusion of such products in the Consignment. The transport of certain Dangerous Goods or certain hazardous Goods may only be considered by Asendia subject to prior analysis and the agreement on specific written conditions (e.g. on content, packaging, labelling and related mandatory documentation, etc.), with the Customer.

5.3 The Customer authorizes Asendia at any time, in specific circumstances, to open the Consignment to verify the content. This can be done upon customs or border authorities' requirements, or if Asendia estimates that there is a specific risk attached to the content of the Consignment. Asendia is authorized to take any appropriate action to remedy the risk if proven and to ask the authorities' support if needed.

6. Customs formalities/Data Sets/ Customs and/or Tax Debt:

6.1 Asendia and Customers rights and obligations in relation to customs formalities:

Asendia is responsible for the transport and delivery of the Consignments entrusted to it by the Customer and for the accomplishment of related customs formalities via the Customs Broker, in accordance with the Asendia service used by the Customer.

Asendia may at its sole discretion:

- suspend the transport or return the Consignment to the Customer at the Customer's costs if the Customer Documentation or the Data Sets needed for customs formalities are missing or incomplete (in paper form and/or in electronic form as required for the relevant service);
- complete or rectify the customs documentation based on its best knowledge if any information is missing, incomplete or is obviously erroneous, at the risk and costs of the Customer.

The Customer shall hold harmless and indemnify Asendia (and the Customs Broker) for any legal and financial consequences of false, erroneous or misleading information or document communicated to Asendia for customs formalities and the correction of such, including any fines, additional taxes duties, and for the costs incurred for the Goods storage, destruction or return and Surcharges and other costs as applicable.

6.2 Customs and/or Tax Debt - Payment obligations

The Customer shall pay Asendia any Customs and/or Tax Debt borne by Asendia (or its Customs Broker) within seven (7) days of the date of Asendia invoice (or in advance as required), in accordance with articles 5.7 to 5.9 of the Asendia GTC.

Asendia may suspend the delivery of Asendia services to the Customer until the complete payment of the Customs and/or Tax Debt as payable by Asendia or the Customs Broker(s) to the customs/tax authorities.

In the case of erroneous transaction data provided by the Customer, Asendia will provide the Customer with its reasonable support to correct the declaration at Customer's costs, but shall not bear any liability for any error and does not guarantee that the Customs or tax authorities will accept the correction of misleading information or to reimburse any tax, duties, or other costs applied for the importation or exportation of the relevant Goods. Any additional costs shall be borne by the Customer and reimbursed to Asendia in case of advanced payment to the competent authority.

The Customer shall be liable for the reimbursement of the Customs and/or Tax Debt to Asendia, including when the Consignment has been sent under DAP incoterm and is returned by the Recipient (if the Returns service has been entrusted to Asendia by the Customer) or is Undeliverable Mail (see section 7 below). In such an event, the Customs and/or Tax Debt shall include the costs borne by Asendia for the export formalities for the Returns and the Undeliverable sent back to the Customer and the taxes and duties paid in advance by the Customs Broker and not reimbursed by the local authorities.

7. Returns and Undeliverable Mail

7.1 Unless expressly agreed in writing with Asendia, Asendia transport and delivery services do not include the Return of the Consignment to the Customer and Asendia shall have no liability in this regard.

7.2 Asendia shall at its discretion perform reasonable commercial efforts to send back the Undeliverable Mail to the Customer at the Customer's costs. The Customer authorizes Asendia to open the Undeliverable Mail to identify the sender if the sender's details are no longer visible on the label.

Asendia does not guarantee that the Undeliverable Mail can be returned to the Customer and that the taxes and duties (if paid in advance) shall be refunded. This process largely depends on the local customs conditions and current practices.

8. Power of attorney:

By entrusting Asendia with the international transport and delivery of its Consignment(s) and the completion of the related customs formalities:

(a) the Customer hereby appoints Asendia to act in the name and on behalf of the Customer (or agrees Asendia to delegate to a Customs Broker according to paragraph (b) below) (i) to accomplish all import/export declarations and, if applicable (subject to agreement between the Customer and Asendia), pay on behalf of the Importer all related taxes, duties and fines to the customs authorities for which Asendia (or the Customs Broker) may be deemed liable by acting as or being named as Customs Declarant during the importation process and (ii) for any other customs formalities. The Customer authorizes Asendia to receive credit for any sums due when re-exporting the Goods as applicable (Asendia does not guarantee that it will systematically claim tax reimbursements but shall only conduct this process upon the Customer's formal request if all reimbursement formalities and conditions are met).

(b) the Customer authorizes Asendia to delegate customs clearance of the Mail to any Customs Broker of its choice in all dealings with customs and tax authorities where appropriate and the Customer authorizes Asendia to select the route and mode of transport to deliver the Mail to the Recipient.

(c) In the case of pre-payment of the Customs and/or Tax debt by the buyer to the seller, the Customer declares that he has received a power of attorney from the buyer to transport the Mail to the Recipient and to accomplish the customs formalities (and as applicable the payment of taxes and duties) for the importation of such Mail and their delivery to the Recipient or for the transport and exportation of Undeliverable Mail or Returns to the Customer as applicable .

The Customer undertakes to provide a signed power of attorney in the form required by Asendia within a maximum of five (5) days from request or a shorter period if this formal power of attorney is required.

9. Incoterms and trading terms

9.1 Unless the Customs Broker is prior informed with all necessary information that the seller (or the Electronic Interface) is registered under IOSS and the sold Goods can be declared under IOSS in the European Union or under an equivalent status in the country of importation / consumption:

(i) the Consignment is deemed shipped under the DAP incoterm, “Delivered At Place”.

This means that the buyer (usually the Recipient) acting as Importer is liable for the customs declaration and the payment of the Customs and/or Tax Debt, as applicable.

(ii) the Recipient is reputed to be the buyer of the Goods and the Importer in the country where they are delivered.

9.2 In the event that the Customer is registered under the EU IOSS scheme or under an equivalent regime in the country of importation, the Customer must communicate his valid IOSS registration number (or equivalent number) to Asendia with his electronic Data Sets for its communication to the Customs Broker in the country of importation.

If the Customer is not IOSS registered or does not communicate this information or the equivalent information in a non-EU country, the Consignment is deemed sent under DAP Incoterm® and Asendia and/or its Customs Broker shall invoice the Taxes and/or duties to the Recipient.

9.3 For transport and delivery solutions offered by Asendia based on taxes and duties pre-payment by the Customer, such as **DDP** or **DTP** (see below) solutions, including for IOSS or equivalent regime the Customer is liable to Asendia for the payment of all taxes and duties in due time according to the contractual terms agreed with Asendia and the law of the country(ies) where customs clearance formalities are accomplished. Asendia may use at its discretion the financial guarantee delivered by the Customer (see section 11 below) to be reimbursed for the Customs and/or Tax Debt.

In this clause the following terms have the following meanings:

DTP – Trading term with **DAP** (incoterm®) and **Duties and Taxes Paid**

Duties and/or Taxes are calculated by the seller and paid by the buyer to the seller directly at the point of sale of the Goods. However, the **Importer** (the Recipient, usually the buyer) in the country of importation / consumption remains liable for the customs clearance formalities and consequences of the importation. The seller will pay the Customs and/or Tax debt on behalf of the Importer to the relevant authorities in the country of importation / consumption directly or via Asendia or Asendia’s Customs Broker (See **8. Power of Attorney**). In some countries, the Importer remains liable for the payment of the duties while the Tax debt is paid by the seller.

DDP – **Delivered Duty Paid** (Incoterm®)

Duties and/or Taxes are calculated by the seller and paid by the buyer to the seller, directly at the point of sale of the Goods. However, the **Importer** in the country of importation / consumption is the **seller** (usually the Customer), who needs to be established or represented in the country of importation. The seller’s representative will pay the Customs and/or Tax debt to the relevant authorities in the country of importation / consumption directly or via Asendia or Asendia’s Customs Broker (see **8. Power of Attorney**).

Asendia (and Asendia’s Customs Broker) is not bound to the payment of the Customs and/or Tax Debt if the liable person for this Customs and Tax Debt (e.g. the seller in DDP or DTP sale; the Recipient in a DAP sale) does not provide sufficient guarantee (insufficient solvency; absence of financial guarantee as described in Section 11, etc.) for the reimbursement of Asendia (and Asendia’s Customs Broker).

10. Tax registered Customers in the destination country

10.1 European Union: Customer IOSS registered

When the Customer is IOSS registered (or the client selling the Goods using the Customer services), the Customer must:

- **NOT** indicate his (or his clients') IOSS registration number on the paper form transport documentation attached to the Consignment for security and confidentiality reasons.
- communicate his IOSS registered number (or his clients') **ONLY** with the electronic Data Sets in order to restrict the communication of the IOSS registered number to a limited number of people in the logistic chain.

Asendia shall do its best to (i) keep the Customer's IOSS registered number confidential, to the extent compatible with the customs declaration process and (ii) to organize its communication on a need-to-know basis to the Customs Broker responsible for the Customs formalities in the relevant country of the European Union. Asendia is not liable for any accidental communication of Customer's (or his client's) IOSS registered number to third parties or for its disclosure by any third party.

The Customer is informed that Surcharges may be applicable to IOSS registered companies in certain countries.

When the Customer is not IOSS registered but the client of the Customer is IOSS registered (seller or Electronic Interface), the Customer must communicate to Asendia the identity of the seller (or of the Electronic Interface) and his IOSS registered number and any other security required information relating to the actual seller (or Electronic Interface).

10.2 Other destination countries where Customer is tax registered²

When the Customer is tax registered in the destination country (or the client selling the Goods using the Customer services), the Customer:

- may indicate his (or his client) tax registration number on the paper form transport documentation attached to the Consignment if required by local regulation,
- and/or communicate his tax registration number (or his client's) with the electronic Data Sets in order to restrict the communication of the tax registration number to a limited number of people in the logistic chain if required/authorized by local regulation.

Asendia shall do its best to: (i) keep the Customer's tax registration number confidential, to an extent compatible with the customs declaration process and (ii) to organize its communication on a need-to-know basis to the Customs Broker responsible for the Customs formalities in the relevant country. Asendia is not liable for any accidental communication of the Customer's (or his client's) tax registration number to third parties or for its disclosure by any third party.

The Customer is informed that Surcharges may be applicable to tax registered companies in certain countries for the customs clearance formalities.

When the Customer is not tax registered, but the client of the Customer is a seller of Goods (or Electronic Interface) who is tax registered, the Customer must communicate to Asendia the identity of the seller (or of the Electronic Interface) and his tax registration number, and any other security required information relating to the actual seller (or Electronic Interface).

11. Financial guarantee

² Applicable in various countries such as Switzerland, Great-Britain, Norway, etc.

As mentioned in Section 3, a financial guarantee may be requested by Asendia from the Customer to cover the Customs and Tax Debt to be paid by Asendia (directly or via the Customs Broker) on behalf of the Customer who has collected the taxes and duties from the buyer or Recipient in the destination country and any Surcharge borne by Asendia (and/or the Customs Broker).

The financial guarantee shall guarantee the payment of the Customs and/or Tax Debt, including any additional Surcharge such as fines, storage and/or destruction costs imposed by the customs authorities in a transit or destination country, when Asendia (via the Customs Broker) is paying the sums due in advance to customs authorities on behalf of the Customer.

The terms and conditions of the financial guarantee must be issued in a form satisfactory to Asendia. The financial guarantee may be provided in the form of a deposit or a first demand bank guarantee and must cover a minimum of ninety (90) days of taxes and duties payment obligations of the Customer to Asendia as part of the customs clearance services (or any other minimum coverage period as requested by Asendia based on its assessment of the risk). The amount of the financial guarantee must be adjusted within four (4) calendar days from Asendia's request to cover the minimum taxes and duties requested by Asendia.

Asendia may suspend any service to the Customer with immediate effect and without notice if the financial guarantee is deemed insufficient to cover Asendia and its Customs Broker(s) risk exposure. Asendia shall not be liable for the consequences of such suspension of the services.

The Customer is advised to increase the financial guarantee in advance to cover the financial risk during the Customer business peak periods and avoid any suspension of the services due to insufficient financial guarantee.

12. Liability

In addition to the specific liability rules described in this Appendix 1 to the Asendia GTC, the respective liability of Asendia and of the Customer for the services of transport, customs clearance, taxes and duties payments are governed by Asendia GTC.

If Asendia is proven to be the cause of any failure in the services of customs clearance and taxes and duties payment described in this Appendix 1 to the Asendia GTC, the liability of Asendia shall not exceed the value of the relevant service invoiced by Asendia to the Customer. Asendia shall be liable only for the direct damages caused to the Customer and shall not be liable for any consequential or indirect damages including any loss of revenue, loss of profit, loss of contract, loss of reputation.

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