

General Terms and Conditions for Foreign Customers

General Terms and Conditions of Landbrug & Fødevarer F.m.b.A., SEGES (SEGES)

1. Area of Application

The present Terms and Conditions shall complement an agreement entered by SEGES and the Customer and shall thus constitute an integral part of the contractual basis.

In the event of conflict between the present Terms and Conditions and an entered agreement, the terms of said agreement shall apply.

In the event of conflict between the present Terms and Conditions and the Customer's terms and conditions, order confirmations, and/or other conditions, if any, the present Terms and Conditions shall apply.

2. Changes

Any changes and/or clarifications to the original contractual basis shall be made in writing.

The burden of proof shall lie with the party claiming to have an agreement of change and/or clarification to the original contractual basis.

Basically, any changes to the services provided by SEGES as described in the agreement shall be considered a mutual termination of agreement as regards the service in question and an entering of a new agreement as regards the service requested instead by the Customer. Please refer to section 3 on notice of termination and section 5 on price.

3. Termination

Either party may terminate the agreement upon five (5) calendar days' notice.

Within the framework of any deadlines as set up in the agreement, SEGES shall freely decide the planning of the assignment. In the event of termination or rescindment of the agreement, SEGES shall be entitled to receive remuneration for the work already performed and/or for the work planned by SEGES internally to be performed before rescindment or expiration of the notice of termination.

Also, the Customer shall be obligated to reimburse SEGES any charges that SEGES in view of performance of the assignment may have committed to vis-à-vis any third party prior to termination or rescindment of contract.

If the Customer terminates the agreement and SEGES cannot find other employment for the freed employee resources, SEGES shall also be entitled to compensation for the direct salary expense during the period from the expiry of the notice of cancellation to the time when the assign-

ment would have been completed, however, to a maximum of three months' salary per freed employee.

4. Authorization

The person specified as contact to the Customer shall be authorized, on behalf of the Customer, to dispose in any respect in matters regarding the agreement.

If more persons are specified as contacts, the above shall apply to each of those contacts. .

5. Remuneration

SEGES determines the fee based on the scope of the work requested, including work outside normal office hours, the importance of the matter to the Customer, the value of SEGES' services, the responsibility associated with the assignment, the complexity of the assignment, the degree of specialist knowledge required and the result achieved.

In case of *settlement according to estimate* the following shall apply:

In the event that the real time consumption for performance of the assignment is foreseen to significantly exceed the estimated time consumption, SEGES shall notify the Customer hereof. Notification must be made by SEGES at their earliest convenience after foreseeing a significant exceeding.

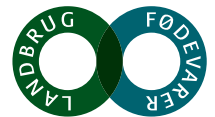
Subsequently, the Customer and SEGES shall discuss whether the revised estimate time consumption should be accepted or the services to be delivered by SEGES should be adjusted. In all circumstances, the Customer shall be obligated to pay for the time spent already on the assignment.

The above shall also apply if the performance of the assignment implies payment of costs at a level significantly exceeding the level foreseen at the time of entering the agreement.

In case of a *fixed-price agreement* the following shall apply:

The agreed fixed price shall solely comprise the delivery of services specifically agreed by SEGES, cf. the entered agreement.

In the event of services not specified in the description of SEGES services to be delivered, the services in question shall not be comprised by the fixed-price agreement. If said



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- services are delivered by SEGES anyway upon agreement with the Customer, these services shall be settled separately.

In all circumstances, the Customer shall reimburse SEGES all costs incurred on and settled by SEGES in regard to the assignment.

6. Payment

Settlement shall take place upon completion of the assignment.

SEGES may in the event of ongoing services apply monthly or quarterly on account settlements. Final settlement shall take place upon completion of the assignment.

Payment terms are 20 days net.

After due date SEGES' receivable shall accrue interest on arrears, cf. the Danish Interest Act, Article 5, Section 1.

The Customer shall under no circumstances be entitled to effect a set-off against SEGES' right and title to remuneration.

7. Confidentiality and Personal Data

SEGES shall not accept any restrictions of competition due to or as a result of the assignment.

SEGES undertakes to observe confidentiality in regard to all material/data and information about the Customer, being made known to SEGES as part of the assignment.

SEGES shall be entitled to use general, non-confidential information, achieved during the assignment in other connections and for other assignments.

The handling and processing of personal data as part of the assignment performance shall be in accordance with Danish law. Please refer to SEGES' privacy policy to be found on the SEGES website.

8. Material

The Customer shall be entitled to use the material prepared by SEGES as part of the assignment to the extent contemplated in the agreement. All intellectual property rights arising out of SEGES' performance of the agreement shall belong to SEGES.

In the event of termination or rescindment of the agreement, the Customer shall be entitled to delivery of the material prepared but not yet completed by SEGES on condition that the Customer has met his payment obligations.

In all circumstances, the name of SEGES must not be used in connection with the application of delivered, not yet completed material and SEGES cannot be held responsible for any errors and/or omissions in the material.

9. Liability – liability for delay, for defects and product liability

SEGES shall be liable for the services provided in accordance with the general rules of Danish law.

In all circumstances, SEGES' liability is limited in regard to amount to the effect that damages can never exceed the remuneration agreed for the assignment.

In the event that SEGES is liable for a loss for which other advisers/consultants and/or the like are liable too, SEGES' liability can under no circumstances exceed the lowest amount to which the other advisers/consultants and/or the like have limited their liability.

SEGES is not liable for loss on operations, loss of profits, loss of data, loss of goodwill, or any other indirect loss and/or non-financial loss.

SEGES is not liable for errors made by other advisers/consultants and/or the like referred to by SEGES, nor for errors made by sub-suppliers, engaged by SEGES to perform part of the assignment according to agreement made with the Customer.

The Customer may make claims against SEGES only; not against individual SEGES employees.

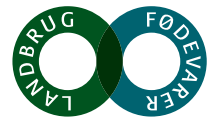
SEGES cannot be held liable for claims resulting from false, misleading or incomplete information, data or documentation provided by others than SEGES.

SEGES is not liable to other parties (including third parties) taking advantage of or making use of or achieving access to the services delivered by SEGES. The Customer shall be obligated to reimburse SEGES, not only in the event of any liabilities, losses, expenses or other costs incurred in connection with claims from such other parties, but also in the event of claims raised against SEGES due to the Customer's breach of the agreement.

SEGES is entitled to set off payments due against any rightful claims made by the Customer.

10. Applicable Law and Jurisdiction

Disputes in regard to SEGES' services, the entered agreement, and/or the present Terms and Conditions shall be



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- governed by Danish law excluding the Danish choice of law rules and CISG.

If the Customer claims to have suffered a financial loss due to SEGES' services, the Customer shall submit his claim to the Damages and Liability Department, Agro Food Park 15, DK-8200 Aarhus N.

Legal proceedings related to SEGES' services, the entered agreement, and/or the present Terms and Conditions shall be brought before the District Court of Aarhus, Denmark.

This is an English version of the original Danish version of the General Terms and Conditions. In case of conflict between the English and the Danish version, the Danish version shall apply.