

B/L No.
LAT02

Shipper
**IBCS TRADING AND DISTRIBUTION
CO LTD**

BILL OF LADING
For Combined Transport or Port-to-Port-shipment

Consignee (B/L not negotiable unless to "ORDER OF")
**SYRIA DUTY FREE SHOPS LTD
SYRIA**

ORIGINAL



Notify Party
CONSIGNEE

RECEIVED in apparent external good order and condition unless otherwise stated, the containers, other packages or units bearing marks or numbers indicated below for transportation from the place of receipt or the port of loading, whichever applicable to the place of delivery or the port of discharge, whichever is applicable, subject to the terms hereof. Weight, measure, marks, numbers, quality, quantity, condition, contents and value were furnished by the Shipper and were not or could not be ascertained and/or checked by the Carrier unless the carrier has been expressly acknowledged and agreed to. The signing of this Bill of Lading is not to be considered an agreement.

IN ACCEPTING this Bill of Lading, the Merchant agrees to be bound by all the terms and exceptions and liabilities herein printed, stamped or written hereon and on the reverse side, and in particular agrees that the Carrier shall have the right to shift cargo in containers and to carry on deck all kinds of containers, including tank, tanks, tanks, canvas bags, pallets or similar articles used to consolidate goods.

ON PRESENTATION of this document (duly endorsed) to the Carrier by or on behalf of the Holder, the right of lading shall be binding on the Merchant in accordance with the terms hereof and in particular that the Carrier shall have the right to shift cargo in containers and to carry on deck all kinds of containers, including tank, tanks, tanks, canvas bags, pallets or similar articles used to consolidate goods.

IN WITNESS whereof the number of Original Bills of Lading stated below at the time and date, has signed, one of which being accomplished the others to stand void. One of the Original Bills of Lading must be rendered duly endorsed in exchange for the goods or delivery order.

Pre-carriage by _____ Place of Receipt _____
Ocean Vessel **CAPE SPEAR** Voy.No. **009** Port of Loading **LIMASSOL PORT**

Port of Discharge **LATTAKIA PORT, SYRIA** Place of Delivery _____ Final destination (For the Merchant's reference only) _____

Container No.	Seal No.: Marks & Nos.	Quantity and Kind of Packages: Description of Goods (as declared by the Shipper)	Gross Weight*	Measurements
		9 X40HC FULL MGL CNTRS (DETAILS AS PER ATTACHED LIST)	121260 KGS 39600 KGS [T]	
		9	121260 KGS 39600 KGS [T]	

CARRIERS ARE NOT RESPONSIBLE FOR ANY DAMAGES/LOSS OF THE CONTENTS OF THE CONTAINERS FREE IN / FREE OUT FCL/FCL SHIPPED ON BOARD 27/05/2011

**SHIPPERS LOAD
STOW AND COUNT**

A PERIOD OF 15 CALENDAR DAYS COMMENCING ONE DAY AFTER DISCHARGE IS ALLOWED FOR STRIPPING AND REDELIVERY OF CONTAINER TO SHIP'S AGENT/TERMINAL/DEPOT. ANY PERIOD IN EXCESS OF 15 CALENDAR DAYS WILL BE CHARGED TO RECEIVERS AS PER BELOW DEMURRAGE SCALE:

	USD PER DAY	
20'	20	40
16TH INC. 22ND	20	40
THEREAFTER	40	80

SHIPPERS ACCEPT TO BE HELD RESPONSIBLE FOR ALL DUTIES, TAXES, FINES, PORT CHARGES AND/OR FREIGHT FOR ON CARRIAGE OR RETURN CARGO RESULTING FROM NON COMPLIANCE WITH THE S.P.A RULES AND REGULATION REGARDING SHIPMENT OF CARGO IN CONTAINERS

Containers may be stripped at the quay after the expiry of the free period, at the carriers option, and at the risk and expense of the cargo

Before loading the Carrier to give three days container utilization which includes the day of collection ex quay, as well as allowing a free period in accordance with the tariff of manifest destination and as advised by the local Agent from the day of discharge ex vessel. Container, Trailer and other equipment demurrage is levied thereafter.

a) Containers, pallets or similar articles of transport supplied by or on behalf of the carrier shall be returned to the carriers in the same order and condition as handed over to the Merchant normal wear and tear excepted, with interiors clean and within the time prescribed in the carrier's tariff or elsewhere.

b) The Consignor shall be liable for any loss of, damage to, or delay including demurrage, of such articles, incurred during the period between handing over to the Consignor and return to the carrier for carriage.

c) The Consignor and the Consignee shall be jointly and severally liable for any loss of, damage to, or delay including demurrage, of such articles, incurred during the period between handing over to the Consignee and return to the carrier.

Specification on freight and Charges

**FREIGHT PREPAID
AND NOT TO BE RETURNED
AND/OR CARGO LOST OR NOT LOST**

Dec. Val. Charge \$ _____

TOTAL \$ _____

Freight Payable at: **LIMASSOL**

JURISDICTION & LAW CLAUSE

The Contract evidenced by or contained in this Bill of Lading is governed by English and any dispute arising hereunder or in connection herewith shall be determined by the English High Court of Justice in London to the exclusion of the courts of other countries.

SPECIAL CLAUSES FOR EGYPTIAN PORTS

Unless otherwise stamped or typed on this B/L the following clauses shall apply to all manifests from Egyptian ports:

1. Free in-out
2. Loading and / or loading operations shall be on Merchant's risk and expense.
3. Release of empty containers to be paid by receiver.
4. Container cleaning costs of USD 30/20' and USD 60/40' to be collected from consignee before release of cargo
5. Container Demurrage: Seven first days free, from 8th day to 14th day USD20/20' USD40/40', over the 14th day USD40/20' and USD80/40'.
6. The Shipper and/or the receiver are obliged to fulfil all regulations of port, customs and other authorities relative to the cargo and to pay and/or indemnify the Carrier for all taxes imposed for whatever reason by one of the aforesaid authorities, relative to the cargo and the carrier shall have the right before delivery to ask for a deposit and/or sufficient security for any such dues or fines imposed or expected to be imposed.

Place and date of issue

**LIMASSOL
27/05/2011**

Signed for the Master by:

Number of Original B(s) / **ONE (1)**

[Signature]

1. DEFINITIONS

"Carriage" means the whole or any part of the operations and services of whatever nature undertaken by or performed by or on behalf of the Carrier in relation to the Goods covered by this Bill of Lading inclusive but not limited to the loading, transport, unloading, storage, warehousing and handling of the goods.
 "Carrier" means the Company named on the front of this Bill of Lading as being the Carrier and on whose behalf the Bill of Lading has been issued.
 "Charge" includes freight, demurrage and all expenses and accessory obligations, including but not limited to, insurance, inasmuch as the Carrier is liable for the Merchandise.

(1) fire, unless caused by the actual fault or privity of the Carrier, for which the Merchant shall have the burden of proof.
 (2) accident or piracy.
 (3) any cause of stress which the Carrier could not avoid as a consequence whereof he could not prevent by the exercise of reasonable diligence.
 (4) The burden of proof that the loss or damage was due to one or more of the causes or events specified in this Clause (1) shall rest upon the Carrier. Save that if the Carrier establishes that, in the circumstances of the case, the loss or damage could be attributed to one or more of the causes or events specified in Clause (2), (3) or (4), it shall be presumed that it was so.

The Goods and/or in abundance the Carriage shall be treated the Goods and/or in abundance as at the place, at any place, where the Carrier in his absolute discretion considers most appropriate, which shall be deemed to be the place of delivery made full of Lading. The Merchant shall indemnify the Carrier against any reasonable additional expenses incurred. The Carrier in exercising the liberties contained in this clause shall not be under an obligation to take any particular measures and shall not be liable for any loss, delay or damage howsoever arising from any strike or lock-out of any nature whatsoever.

11. METHODS AND ROUTE OF TRANSPORTATION

LIST ATTACHED AND FORMING PART OF B/L LIMASSOL/LATTAKIA NO. LAT02 OF THE C.V. "CAPE SPEAR" V.009 DATED AT LIMASSOL ON 27 May, 2011

Marks & Nos	Description Of Goods	Weight/Measur
GMLU 075259/6 SEAL:330235 + :303467	1 X40HC FULL MGL CNTR S.T.C: 1000 CASES OF CIGARETTES	12900 KGS 4400 KGS
GMLU 811767/9 SEAL:330239 + :303468	1 X40HC FULL MGL CNTR S.T.C: 1000 CASES OF CIGARETTES	12900 KGS 4400 KGS
GMLU 814733/3 SEAL:330240 + :303469	1 X40HC FULL MGL CNTR S.T.C: 1000 CASES OF CIGARETTES	12900 KGS 4400 KGS
GMLU 613991/4 SEAL:330268 + :303470	1 X40HC FULL MGL CNTR S.T.C: 1000 CASES OF CIGARETTES	12900 KGS 4400 KGS
GMLU 809445/0 SEAL:330294 + :303471	1 X40HC FULL MGL CNTR S.T.C: 1000 CASES OF CIGARETTES	12900 KGS 4400 KGS
GMLU 814529/0 SEAL:330212 + :303472	1 X40HC FULL MGL CNTR S.T.C: 1000 CASES OF CIGARETTES	14000 KGS 4400 KGS
GMLU 844867/7 SEAL:330217 + :303473	1 X40HC FULL MGL CNTR S.T.C: 1000 CASES OF CIGARETTES	14000 KGS 4400 KGS
GMLU 074614/5 SEAL:330225 + :303474	1 X40HC FULL MGL CNTR S.T.C: 1000 CASES OF CIGARETTES	14800 KGS 4400 KGS
GMLU 785390/5 SEAL:330285 + :303475	1 X40HC FULL MGL CNTR S.T.C: 1000 CASES OF CIGARETTES	13960 KGS 4400 KGS
----- 9 -----		121260 KGS 39600 KGS -----