

personal

FOREIGN TRADE EXHIBIT

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I. DEFINITIVE IMPORTS

1. SCOPE OF APPLICATION

This section applies only to the foreign trade operations, in which Telecom Argentina S.A acts as a Tangible Goods Importer.

2. SHIPMENT CONDITION

Incoterms "FOB" and "FCA" are considered as terms preferred for Telecom Argentina S.A, which shall specify the place of delivery agreed upon.

3. SHIPMENT INSTRUCTION

In order to provide the shipment instruction, the Provider shall send in advance to the Telecom Argentina S.A. Operator the following: Commercial Invoice, Packing List, Certificate of Origin (if applicable), and any other documentation necessary or required to manage the import operation.

4. MANDATORY DOCUMENTATION

The Mandatory Documentation that the Provider shall submit is the following:

a) **COMMERCIAL INVOICE:**

The Commercial Invoice must contain:

- i. Identification with the text "Commercial Invoice" or its equivalent in other languages. It shall not include texts such as "Copy", "Duplicate", "Letter of Intent", "Not valid as an Invoice", etc.
- ii. Number of invoice and date.
- iii. Number of order/s.
- iv. Quantity, specifying the unit of measure billed.
- v. Name and description of the main characteristics of the goods stating brand and model. When the invoicing is made by means of a code, the Provider shall also deliver catalogs with the decoding. Names such as "kits", "lots", "miscellaneous" are not allowed by the customs rules.
- vi. Unit and total value of each item.

- vii. Total value of the commercial invoice.
- viii. Origin of the good/s.
- ix. Transaction currency.
- x. Payment and delivery method and conditions, specifying the place where the seller undertakes to deliver the goods and any other condition having an impact on the price paid or to be paid, stating the INCOTERM clause agreed upon.
- xi. Information regarding the bank account.
- xii. Spanish, Portuguese or English language. When other languages have been used, the customs service may demand that an official certified translation shall be submitted.
- xiii. Credit and Debit Notes that have been issued with reference to the international sale operation.
- xiv. If the material contains an external power supply, it must be detailed: Brand/model and origin.

It is important to note that the customs service will reject commercial invoices when they do not meet all the conditions stated above.

b) PROFORMA INVOICE

If a Proforma Invoice is submitted, it must contain the same information as the COMMERCIAL INVOICE

c) PACKING LIST

The Packing List must contain:

- i. Identification of the number of invoice and order.
- ii. Description of the material contained in each package and its catalogue.
- iii. Number and quantity of packages.
- iv. Gross and net weight (kg), dimensions (mts.) and volume (m3) of each package and the total cargo.
- v. Number of units contained in each box (for possible insurance review).

d) TRANSPORT DOCUMENT

For the Incoterms CPT, CIF, CFR and CIP, the Provider shall choose, 20 days before the delivery of the goods, the Freight Forwarder to be used, which shall be chosen from the options offered by Personal.

The Freight Forwarder or Airline/Shipping company chosen shall issue the original BL/AWB according to the INCOTERMS **currently applicable under ICC (International Chamber of Commerce) regulations** agreed upon, drawn to the order of Telecom Argentina S.A, stating "Freight Prepaid" and the amount of the freight prepaid, and give notice to the Operator designated for that shipment.

The original transport documents (BL/AWB) shall be sent to Telecom Argentina S.A, meeting the following terms: 72 business hours before the arrival in the case of maritime shipments, and within 24 business hours after the arrival in the case of air shipments.

e) ADDITIONAL REQUIREMENTS

Telecom Argentina S.A is empowered to require the following documents:

- i. Certificate of Origin (please see item 5)
- ii. Technical specification of the imported tangible good.
- iii. Consularized Documentation if requested
- iv. Documentation required by Customs to justify the value of the goods declared.
- v. Certificate of Electrical Safety as applicable.
- vi. Phytosanitary or Fumigation Certificate (corresponding to the wood packaging used). The wood materials that may be part of the packaging shall meet the terms of the Phytosanitary Rule ISPM No. 15/2002 issued by the FAO (Food and Agriculture Organization).
- i. MSDS-Material Safety Data Sheet (in Spanish). It is a Mercosur regulation that we must comply with (<https://www.argentina.gob.ar/normativa/nacional/resoluci%C3%B3n-28-2021-370376/texto>) therefore, it is essential to have it available in Spanish.
- vii. Affidavit states that the material provided does not contain asbestos fibers or polychlorinated biphenyls.
- viii. POD (Proof of Delivery) with the agreement of the Freight Forwarder.
- ix. Authorization to import using a Third Party brand.
- x. Affidavits, in case of requiring details of catalogs that are BUNDLE that include accessories or other items and require a greater detail than the one reflected in the invoice.

5. CERTIFICATE OF ORIGIN

If at the time of making the clearance official, the tariff position declared is part of a research of origin, the certificate shall not be applied, and the Provider shall bear the relevant charges.

6. USE OF THIRD-PARTY BRANDS

If the Brand/Model to be declared at the import clearance were included in the "System to Record a Customs Alert due to a possible Brand Fraud" ("Sistema de Asientos de Alerta de Aduana por posible Fraude Marcario"), the Provider shall set itself up as a guarantor liable to Customs, and shall accompany Personal with the production of documentation to support the release of the goods.

All those expenses incurred due to delays and/or fines to import or reshipment of the material in question, shall be at the expense of the Provider.

7. INSURANCES AND GUARANTEES

In the event that the shipment condition (according to Incoterm) determines that contracting the Insurance Policy is at the expense of the Provider, the party shall:

- i. State Telecom Argentina S.A as the beneficiary of the policy.
- ii. Choose an insurance company authorized according to the Exhibit of Guarantees and Insurances of the Contracting Unified Set (*Pliego Unificado*).
- iii. Report the information of the Local Liquidator who will act in the event of a loss.

The policy described before shall be approved by the Insurance area from Telecom Argentina S.A.

The Freight Forwarder chosen according to the item I.4.c), second paragraph, shall send the LETTER OF GUARANTEE for the use of containers to the International Trade Area to be revised and/or amended afterwards, and the document to be approved by the Legal Department, before it is signed by the legal

representative of Telecom Argentina S.A.

Both the policy and the letter of guarantee shall be provided before the shipment, in order to be authorized by the Telecom Argentina S.A areas mentioned before.

8. RESHIPMENT - REPACKAGING

If a partial or total RESHIPMENT or a REPACKAGING of materials or equipments has to be made because differences / missing goods / shipment under the name of another client, etc., the proceeding shall be at the expense of the Provider.

9. MATERIALS TO BE IMPORTED FROM FREE ZONES

The Provider shall be responsible to issue the commercial invoice, packing list and certificate of reshipment generated by the agent of the free zone authorized to that effect, and any other document required that enables importing, all of it under the name of Telecom Argentina S.A. The Provider shall also be responsible for sending a copy of the ZFI (Document to enter the Free Zone if required).

10. MATERIALS IMPORTED IN A CUSTOMS-BONDED WAREHOUSE

In case the materials/equipment are bought in a customs Primary Area, the Provider shall deliver them in a good condition, a requirement needed so that Telecom Argentina S.A accepts the transfer of ownership for the purpose of the import.

Moreover, it will provide the local invoice "A" without VAT in order to avoid double taxation and any other document needed and required to import it.

11. MATERIALS UNDER THE NAME OF TELECOM ARGENTINA WITH A LOCAL INVOICE "A" WITHOUT VAT

According to the Incoterm included in the purchase order, Telecom Argentina S.A shall bear the shipment insurance or it will be at the expense of the provider. Personal reserves the request to take action in the company/insurance liquidator in any case it may deem necessary. It shall be stated in any case the scope of the coverage of the shipment policy with its acceptance by the Risk Management Department from Telecom Argentina S.A. The provider will produce the local invoice "A" without VAT in order to avoid double taxation and any other document needed and required to import it.

12. QUALITY CONTROL

For the materials subject to Quality Control, the Provider shall require an Inspection Registration (RI) before the products are delivered,

addressing it to: CALI_FAB@teco.com.ar or ControldeCalidad@teco.com.ar with a copy to: LogisticalInternacional@teco.com.ar

The International Trade Management Office shall proceed to the coordination of the shipment once the approval of the RI is issued.

It is clarified that the materials to be provided must be new with no use, unless specifically stated to the contrary in the purchase order. In this latter case, they shall include the certifications demanded by the customs regulations enabling their importing, if possible.

For further information regarding Quality, please see Exhibits: Conditions Regarding Stock Materials of the Contracting Unified Set (Pliego).

13. USE OF CARGO SENSORS

If the Provider deems necessary to use cargo sensors, it shall report so before the shipment, stating its type (impact, inclination, temperature, humidity, etc.) and sending a technical sheet of the sensor used, following the same brand and model, for the testing and possible approval by the Insurance area from Telecom Argentina S.A.

It is not a Telecom Argentina S.A requirement and cannot be taken into account for any claim of damage or decalibration arising in transit.

14. PACKAGING AND CONDITIONING

The loads to be imported must comply with the provisions set out in the Annex: Conditions Relating to Stock Materials of the Unified Procurement Document

II. TEMPORARY EXPORTS

1. SCOPE OF APPLICATION

Tangible goods to be used in events carried out abroad, machinery and/or devices for trials or testing, measurement instruments, goods for the purpose of updating, materials requiring further work for or not for profit, goods to be repaired, replaced or to verify its condition, or any other improvement or benefit, may be subject to the temporary export regime.

2. MANDATORY DOCUMENTATION

For the purpose of submitting the temporary exporting file before the Customs Office, the Provider shall send a note describing in detail the nature and characteristics of the work to be carried out as well as the time required for its execution as from the date the good was received.

Moreover, regardless of what was stated in section I Subsection 4, the Provider shall send the additional documentation listed below, based on the type of temporary operation at the time of reimporting the good:

- i. Commercial invoice issued according to section I Subsection 4.a) of this Exhibit, leaving aside the "Payment Condition" and including the text "GOODS WITH NO COMMERCIAL VALUE, VALUED ONLY FOR CUSTOMS PURPOSES," given the fact that the operation will not include sending foreign currency abroad.

The repair or the upgrade/transformation value shall be distinguished from the amount of the good originally imported. In case of including accessories, the following must be detailed for each of them:

- a. Unit value
- b. Total value
- c. Description of the material
- d. Quantity
- e. Condition (New)
- f. Brand and model.
- g. Country of origin
- ii. Packing List issued according to the provision of section I Subsection 4.b) in this Exhibit.
- iii. Affidavit which describes thoroughly the new elements that are part of the import.
- iv. Technical report specifically stating the failure found and the repair made, including photos.
- v. Any other additional requirement stated in section I Subsection 4.d).

iii. GUARANTEE REPLACEMENTS

1. SCOPE OF APPLICATION

This section applies to tangible goods that have been previously imported by the general regime but that have not met the quality standards or technical specifications required. The seller may replace them, provided that there is a technical guarantee specified in the contract.

2. MANDATORY DOCUMENTATION

At the time of importing the replacement good, the Provider shall send:

- i. What is stated in section II Subsection 2. i) first paragraph and 2.ii).
- ii. A justification of the replacement of the good in writing and in Spanish language.
- iii. Any other additional requirement stated in section I Subsection 4.d).

The expenses in connection with the management of the materials under guarantee shall be exclusively borne by the Provider, unless otherwise stated in the contract.

IV. AUTHORIZED AIRPORTS AND PORTS

1. AIRPORTS

ZONE	COUNTRY	CITY
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AMERICA DEL NORTE	CANADA	MONTREAL
		OTTAWA
		QUEBEC
		TORONTO
	MÉXICO	GUADALAJARA
		MEXICO DF
	USA	LOS ANGELES
		MIAMI
		NEW YORK
		CHICAGO
		INDIANAPOLIS
		PLYMOUTH
		SAN FRANCISCO
SMITHFIELD		

AMERICA CENTRAL	PANAMA	PANAMA
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AMERICA DEL SUR	BRASIL	CURITIBA
		GUARULHOS
		PORTO ALEGRE
		RIO DE JANEIRO
		SAN PABLO
		VIRACOPOS
	CHILE	SANTIAGO
	PERU	LIMA
	URUGUAY	MONTEVIDEO

ZONE	COUNTRY	CITY
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AFRICA	TUNEZ	CARTAGO
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OCEANIA	NUEVA ZELANDA	CHRISTCHURCH
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ASIA	CHINA	BEIJIN
		CHONGQINT
		NINGBO
		TIANJIN
		SHANGHAI
		GUANGZHOU
		QINGDAO
		SHENZHEN
		HONG KONG
	INDIA	MUMBAI
	INDONESIA	YAKARTA
	ISRAEL	TEL AVIV
	JAPON	TOKYO
	KOREA	BUSAN
		SEOUL
	TAILANDIA	BANGKOK
	TAIWAN	TAIPEI
	TURQUIA	ESTAMBUL
		MERSIN
VIETNAM	HO CHI MINH	
	HAIPHONG	
	HANOI	

ZONE	COUNTRY	CITY
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EUROPA	ALEMANIA	BERLIN
		COLONIA
		FRANKFURT
		HAMBURGO
		NUREMBERG
		HANNOVER
		MUNICH
	AUSTRIA	GRAZ
	ESPAÑA	BARCELONA
		LAS PALMAS
		MADRID
		VALENCIA
	FINLANDIA	HELSINKI
	FRANCIA	LYON
		VELIZY
		PARIS
		SAINT-ETIENNE
	PAISES BAJOS	AMSTERDAM

ZONE	COUNTRY	CITY
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EUROPA	ITALIA	BOLOGNA
		FLORENCIA
		GENOVA
		MILAN
		NAPOLES
		ROMA
		VENECIA
	NORUEGA	OSLO
	POLONIA	VARSOVIA
		SWIDNICA
	REINO UNIDO	BIRMINGHAM
	SUECIA	ESTOCOLMO
		GOTEMBURGO
	SUIZA	BERNA
		REINACH
		ZUCHWIL
		ZURICH
	IRLANDA	DUBLIN
SHANNON		

2. PORTS

ZONE	COUNTRY	CITY
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AMERICA DEL NORTE	CANADA	MONTREAL
		PICKERING
		TORONTO
	MEXICO	VERACRUZ
		ALTAMIRA
	USA	BOSTON
		CHARLESTON
		HOUSTON
		JACKSONVILLE
		KENT
		MIAMI
		NORFOLK
		PORT EVERGLADES
		SAN FRANCISCO
		SEATTLE
		SMITHFIELD
VIRGINIA		

AMERICA DEL SUR	BRASIL	GUARULHOS
		RIO DE JANEIRO
		SAN PABLO
		SANTOS
	PERU	LIMA
URUGUAY	MONTEVIDEO	

AMERICA CENTRAL	PANAMA	PANAMA
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EUROPA	ALEMANIA	HAMBURGO
	BELGICA	AMBERES
	ESPAÑA	BARCELONA
		MADRID
		VALENCIA
	FINLANDIA	HELSINKI
	FRANCIA	ARRAS
		LE HAVRE
	TURQUIA	GEBZE
		ESTAMBUL

ZONE	COUNTRY	CITY
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AFRICA	TUNEZ	RADES
		CARTAGO

ASIA	CHINA	BEIJIAO
		CHONGQINT
		GUANGZHOU
		NINGBO
		QINGDAO
		TIANJIN
		ZHONGSHAN
		XIAMEN
		SHEKOU
		SHANGHAI
		SHENZHEN
		YANTIAN
	HONG KONG	HONG KONG
	INDIA	LUDHIANA
		MUMBAI
		NAVASHEVA
	INDONESIA	YAKARTA
	ISRAEL	JAFFA
	JAPON	TOKYO
	KOREA	BUSAN
	PAKISTAN	KARACHI
	SINGAPUR	SINGAPUR
	TAILANDIA	BANGKOK
TAIWAN	TAIPEI	
TURQUIA	MERSIN	
VIETNAM	HAIPHONG	
	HO CHI MINH	

EUROPA	PAISES BAJOS	ROTTERDAM
	ITALIA	GENOVA
		LIVORNO
		VENECIA
	SUECIA	ESTOCOLMO
		GOTEMBURGO

The Provider from abroad shall send the original documents that are required to him or her according to the description in the previous sections, under the name of Telecom Argentina S.A, via Courier, to the address that is instructed.

The document received shall be used by Telecom Argentina S.A for the purpose of customs clearance only, but it does not enable payment.

To contact us about Foreign Trade: LogisticaInternacional@teco.com.ar