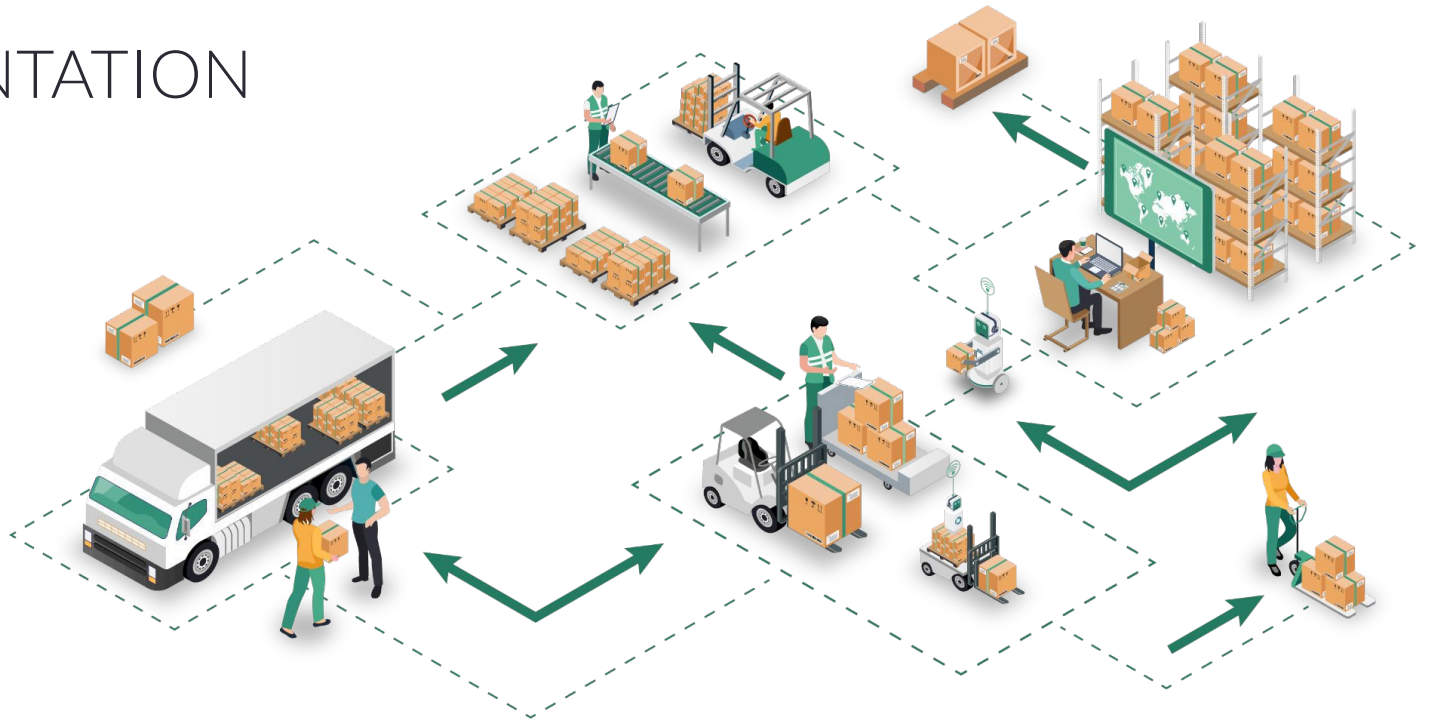


TRACK & TRACE

PRESENTATION



DESCRIPTION

Track & Trace is a EU-wide system of traceability and security features for tobacco products to address the issue of illicit trade and is mandatory for all EU countries for cigarettes and roll-your-own tobacco products since May 2019, and would be applicable for all tobacco products (including cigars, cigarillos and smokeless tobacco products) starting May 2024. Even though it will have a major impact on the business processes for all manufacturers, importers and resellers from the European Union, this regulation won't affect the manufacturers that are importing to the union.

REQUIREMENTS

The Track & Trace System doesn't set any requirements for the manufacturers from outside the EU but all importers, distributors and retailers **must** be registered in the System.

HOW DOES IT WORK

The rules and procedures set by the Track & Trace Regulation implies that **every** single package of tobacco product must have its own serial number and all economic operators that are part of the supply chain of tobacco products should have their own IDs as well. Thus, when a package leaves the importer's warehouse the systems must be notified of the ID of the sender, the package serial number, and the ID of the recipient. This procedure is followed at every step of the way of the products right to the first retail outlet when they become available for end consumers for the first time.

OUR SERVICES

Our mission as a T&T consultant and intermediary is to facilitate and guide economic operators in their path to successfully accessing the European market in accordance with the tobacco legislation acts.

Our services related to the Track & Trace System include:

- ✓ taking care of the import,
- ✓ labeling the products,
- ✓ T&T system registration of the products,
- ✓ distribution to all EU countries via the EMCS (bonded warehouse) system
- ✓ brand registration support for EU and globally

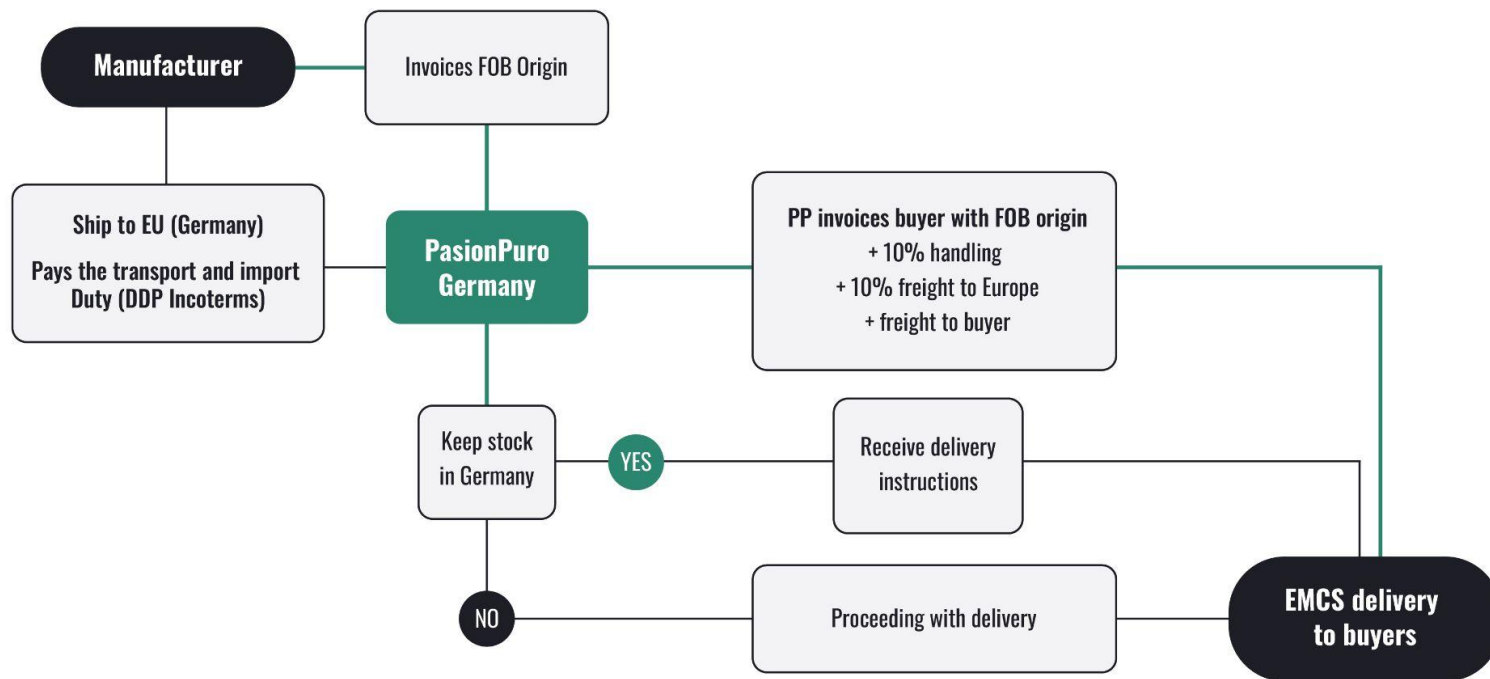
DELIVERY OPERATION SCENARIO

1. Shipping of tobacco products to our facility in Germany. Required documents for that are:
 - ✓ invoice,
 - ✓ packing list,
 - ✓ EUR1,
 - ✓ detailed information about the products in the shipment:
 - TOTAL AMOUNT OF CIGARS in the shipment;
 - the NET WEIGHT (only cigars);
 - the TOTAL WEIGHT of the shipment;
 - the DELIVERY CONDITIONS/INCOTERMS

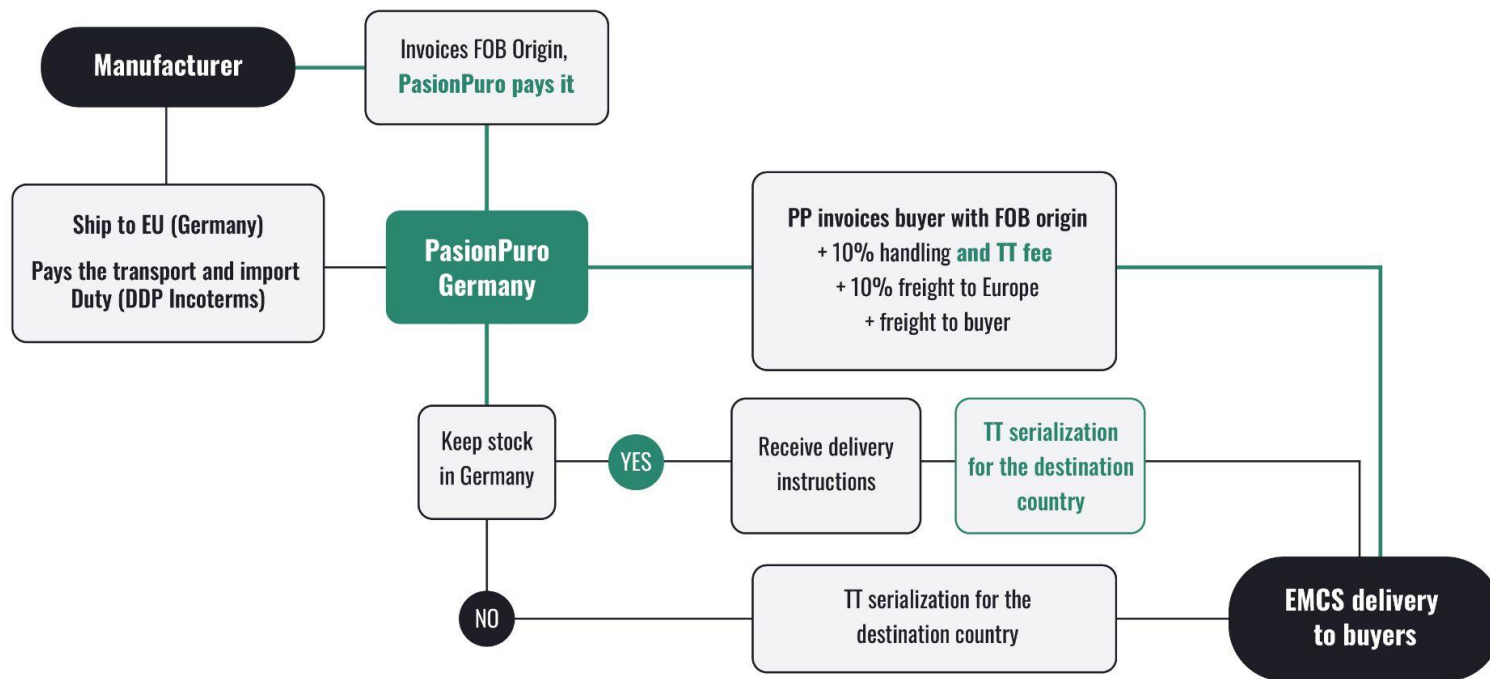
DELIVERY OPERATION SCENARIO

2. We store the shipment in our facility.
3. As soon as the destination of the shipment is known we proceed with the serialization for T&T with the codes for the respective country
4. We receive a confirmation for the payment/receive the payment
5. We proceed with shipping via the EMCS system
6. The shipment arrives to the consignee and they proceed with the customs clearance process on the specific territory.

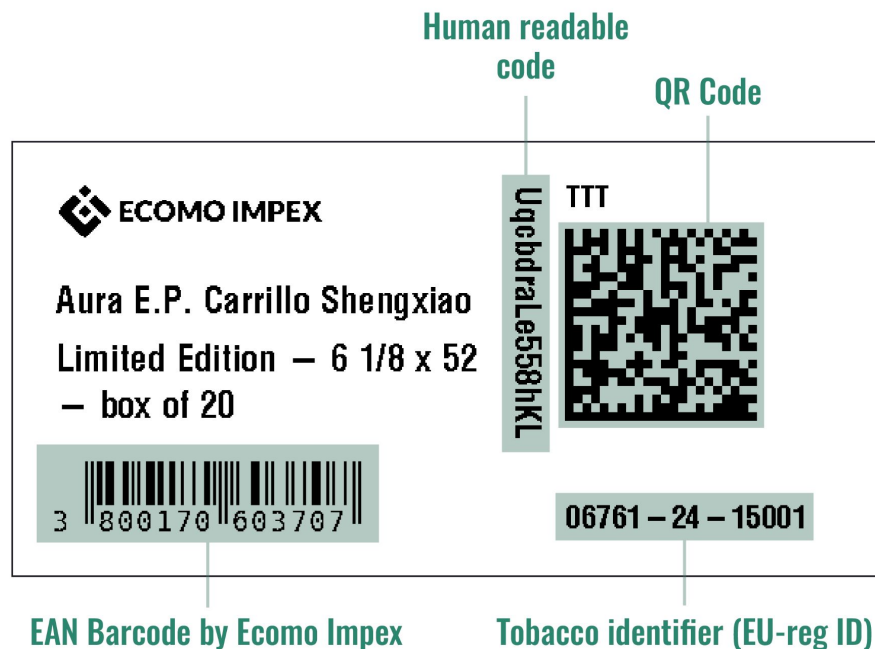
If the buyer does **TT** themselves, then we only deliver via the EMCS system without serialization:



If the buyer cannot make the **TT** themselves, then we serialize and then use the standard procedure for EMCS delivery:



TRACK & TRACE LABEL



REFERENCES



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