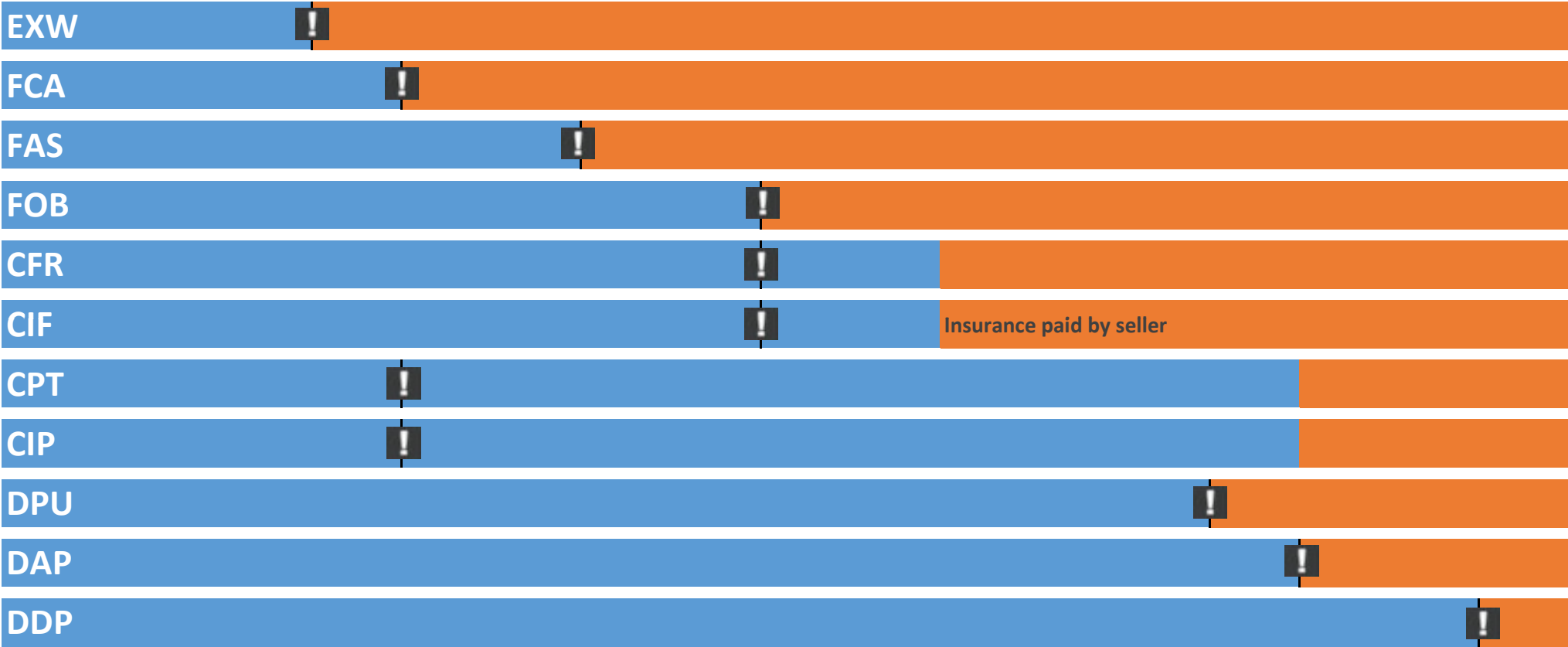






| INCOTERM | SELLER | FIRST CARRIER | ALONGSIDE SHIP | ON BOARD | ARRIVAL | ALONGSIDE SHIP | DESTINATION PLACE | BUYER WAREHOUSE |
|----------|--------|---------------|----------------|----------|---------|----------------|-------------------|-----------------|
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 SELLER'S OBLIGATION

 RISK TRANSFER POINTS

 BUYER'S OBLIGATION



IPARLA Y ARAMBURU SL
ADUANAS & LOGÍSTICA