



## Kyndryl Supplier International Shipping Procedural Instructions (SPI)



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This version supersedes all earlier versions



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## 1.0 INTRODUCTION

Shipping Procedural Instructions (SPI) contains requirements that all suppliers must follow for cross-border shipments when Kyndryl is to be Importer of Record or within the EU, Kyndryl receiving the goods in another EU country.

As a supplier to Kyndryl, you must comply with all applicable laws and regulations, and Kyndryl operational requirements pertaining to the exportation and importation of goods.

All international shipments to Kyndryl are organized and paid for by the seller/supplier to the agreed destination.

Risk of loss or damage shifts from seller/supplier to Kyndryl at the time the goods are successfully delivered at the agreed destination and the seller completes its delivery obligations.

Import tax/VAT & duties and customs broker fees are paid by Kyndryl unless differently agreed.

The SPI needs to be complied with regardless of whether goods are supplied “charge” (billed for payment) or “no charge” (provided free of charge to Kyndryl, including returned goods).

### Important Notes

- These instructions do not supersede other documented contractual agreements with Kyndryl, including alternative shipping instructions provided by a Kyndryl Business Unit. Please make your Kyndryl Contact aware of any perceived conflicting information.
- It is the supplier’s responsibility to ensure that the goods are packed and labelled in accordance with all applicable rules and regulations e.g. for airfreight and/or transportation of hazardous materials.
- It is the supplier’s responsibility to ensure that the shipments to Kyndryl meet the Trade Compliance requirements both on the export and import side (licenses, other documentation) prior to initiating the shipment. This applies as well for intra-EU shipments. In case import license(s) is/are required, pls contact Kyndryl Trade compliance team ([TradeOps@kyndryl.com](mailto:TradeOps@kyndryl.com))
- It is the supplier’s responsibility to ensure the product meets the destination country Environmental and RTPE (Radio, Telecommunication, Product Safety, and Electromagnetic Compatibility (EMC) laws. Refer to section 4.2 for more information.
- Kyndryl will not take responsibility for validating correctness and timeliness of the SPI related data submitted by suppliers. Kyndryl will however monitor, and spot check the data for compliance verification.



- Suppliers that fail to comply with the Kyndryl SPI may risk being disqualified as Kyndryl supplier. Compliance with Governmental, Trade Compliance and Tax rules is of the highest importance to Kyndryl, and we expect the same standards from our suppliers. The supplier will be held accountable for all costs that will be incurred due to the supplier not following the SPI.
- All documents and information that are provided as per this SPI must be in English Language.



## 2.0 REQUIREMENTS for vendor shipments with Kyndryl as the IOR

For EACH international shipment with Kyndryl as the Importer of Record<sup>\*)</sup>, you must notify Kyndryl's logistics supplier GEODIS and copy Kyndryl Trade Operations before the equipment is shipped. See contact information below.

<sup>\*)</sup> For Intra EU shipments please follow the instructions in paragraph 3.0 instead.

Shipping Region	Contact ID
Americas	kyndryl-international.sco.amer@geodis.com
Europe, Middle East & Africa	pickup.sco.emea@geodis.com
Asia Pacific	pickup-int.sco.apac@geodis.com
All countries	TradeOps@kyndryl.com

- Subject line in the mail to Geodis should mention: *Vendor shipment from 'your company name and country' to Kyndryl 'country name' with Customs invoice nr 'xxxxxxx'*

The information that needs to be provided is described in the following 5 paragraphs.

### 2.1 Customs Invoice – Overview & Required Information

A Customs Invoice (aka Commercial Invoice) must accompany all international shipments where Kyndryl is the importer of record. The Customs invoice currency must match the purchase order and billing currencies.

Information on the customs invoice must match exactly the physical goods being shipped and must be consistent with all related documentation (e.g., bill of lading, packing list, labelling, etc...).

Unless there are additional “no charge” items listed on the customs invoice which are not billable, the customs invoice sent with the shipment must be the same as the billing invoice sent to Kyndryl for payment. If any items are provided free of charge (“no charge”) they must have accurate values assigned to them for Customs declaration and VAT purposes. The statement “Value for Customs Purposes Only” must be included in the invoice.

#### Software & Services

- All values for services and/or software related to configuration of the assets or adding value to the assets being shipped must be included in the value of the assets on the Customs Invoice.



- All values for services and/or software NOT related to configuration of the assets or adding value to the asset may not be included as an independent item on the customs invoice and need to be invoiced separately.

## 2.2 Customs Invoice – Required Info Checklist

	Required Info. on Customs Invoice	Notes
1	Customs Invoice Number	
2	Invoice Date	
3	Invoice From Entity & Address (EOR)	Incl Tax reg number
4	Invoice To Entity & Address (IOR)	Must reference correct Kyndryl Legal Entity incl Tax reg number
5	Ship from Address	Supplier complete address, including a contact name and phone number
6	Ship to Address	Complete delivery address as advised by Kyndryl, including a Kyndryl contact name and phone number
7	Incoterms	Must match contractual terms with Kyndryl
8	Import and/or Export Licenses required (Yes/No)	If yes, please provide details separately
9	Charge or No Charge	
10	Part Number of Each identical product being shipped	
11	HS Code of each identical product being shipped	Customs classification number
12	Description of each identical product being Shipped	Clear and precise for customs classification
13	ECCN or USML classification codes for each item shipped.	Alphanumeric codes required for customs purposes.
14	Country of Origin for Each Product Being Shipped	<ul style="list-style-type: none"> <li>• 2 Character ISO Codes</li> <li>• Must be consistent with labels on container and packing list</li> </ul>
15	Net Weight of Each Identical Product	Kilograms with at least 1 decimal
16	Quantity of Each Identical Product Being Shipped	
17	Unit Value of Each Product Being Shipped	
18	Total Value per identical Product Being Shipped	Qty x Unit Value
19	Additional Charges for Shipment	e.g. packaging, freight cost, insurance
20	Total Invoice Value	<ul style="list-style-type: none"> <li>• Value of goods + Other Charges, if applicable</li> <li>• Must match value on Kyndryl PO</li> <li>• If no PO, use Fair Market Value</li> </ul>
21	Type and Quantity of Handling Units	Box, Pallet, Case
22	Dimensions of each Handling Unit	Centimeters – Length, Width & Height
23	Weight of each Handling Unit	Kilograms with at least 1 decimal
24	Total Weight of All Products Being Shipped	Gross and Net
25	Kyndryl Purchase Order Number	Will be provided by your Procurement contact
26	Units of Measure	Weight (kg), Dimensions (cm) & Value (currency as agreed with Kyndryl procurement)
27	All tax and legal statements applicable for importing and exporting countries	

## 2.3 Import Broker information



After the customs invoice of the Vendor shipment is sent to the Geodis task id, the Geodis team will confirm the receipt and request the supplier to share the name and contact details of the customs broker that will be used for the Kyndryl import.

Unless otherwise agreed by written contract the goods need to be customs cleared through the designated Kyndryl Broker network, managed by Geodis. Geodis will follow up with the customs broker to obtain the import declaration after completing the import and perform a trade compliance verification.

## **2.4 Export Declaration**

If items are being shipped under a US License or containing US controlled technology the following wording should be incorporated on the Customs Invoice:

“These items are controlled by the U.S. government and authorized for export only to the country of ultimate destination for use by the ultimate consignee or end-user(s) herein identified. They may not be resold, transferred, or otherwise disposed of, to any other country or to any person other than the authorized ultimate consignee or end-user(s), either in their original form or after being incorporated into other items, without first obtaining approval from the U.S. government or as otherwise authorized by U.S. law and regulations.”

## **2.5 Environmental reporting details**

Please refer to the instructions under 4.0 Environmental reporting.


### 3.0 REQUIREMENTS for Intra EU shipments with Kyndryl as the Intra EU Importer (Kyndryl putting the goods on the market in an EU country)

For all intra EU shipments where Kyndryl is the intra EU importer, Kyndryl requires that all suppliers complete and submit an Intrastat<sup>\*)</sup> Data Element report to Kyndryl using the following email:

**[Logistics.EMEA@kyndryl.com](mailto:Logistics.EMEA@kyndryl.com)**

The report needs to be provided within the first 5 working days of the month, covering all shipments that arrived in the import country in the previous month

<sup>\*)</sup> Intrastat is a system for collecting information and producing statistics on the trade of goods between EU member states. It applies to businesses that are registered for VAT and whose value of intra-EU trade exceeds the threshold set by their national authorities. The thresholds vary by member state, and businesses must register with their national statistical authorities if they exceed the threshold.

Intrastat Data Element Report	 Intrastat Data Elements.xlsx
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In case you have any questions to the intrastat data report, please write to the task ID **[Logistics.EMEA@kyndryl.com](mailto:Logistics.EMEA@kyndryl.com)**

N.B. also for intra-EU shipments it's the responsibility of the supplier that all Trade compliance requirements are met for international shipments.

Additionally, please refer to section 4.0 for instructions on environmental reporting that apply for intra-EU shipments.



## 4.0 Environmental Requirements

### 4.1 Environmental Report for Cross Border Shipments of Electronic Products

For international and Intra-EU shipments, the Importer of Record (IOR) may have obligations as a Producer when shipping Electrical and Electronic products. These obligations, known as Extended Producer Responsibility (EPR), have reporting requirements based on the destination country regulations. EPR imports reports cover data about the electronic equipment, its batteries, and packaging materials.

Unless otherwise agreed by contract, the supplier needs to provide Kyndryl the data elements in the attached Environmental Report file when Kyndryl is the IOR or Intra-EU importer of their products into any of the countries below. This information is only required once per product part number.

The following countries require a report of imported electronic products into their market: Peru, Ecuador, Colombia, Singapore, Korea, Australia and all EMEA countries.

For all applicable countries, Kyndryl requires that all suppliers complete and submit an environmental Report to Kyndryl via Geodis using the following emails as per below.

The report needs to be provided within the first 5 working days of the month, covering all shipments that arrived in the import country in the previous month.

Environmental Report	 Environmental Report
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Shipping Region	Contact ID
Americas	kyndryl-international.sco.amer@geodis.com
Europe, Middle East & Africa	pickup.sco.emea@geodis.com
Asia Pacific	pickup-int.sco.apac@geodis.com

### 4.2 Product Environmental Compliance of all cross-border Shipments

Suppliers shipping to Kyndryl are responsible for products meeting all applicable Environmental Laws and RTPE Laws (Radio, Telecommunication, Product Safety, and Electromagnetic Compatibility (EMC) Laws) for all product imports.

“Environmental Laws” means those laws, rules, and regulations at local, state, provincial, national or international levels that relate to environmental matters, including without limitation material or chemical restrictions, material or chemical bans, labeling, and availability of product environmental information, energy efficiency, end-of-life take back, battery requirements, and other similar requirements.



“Radio, Telecommunication, Product Safety, and Electromagnetic Compatibility (EMC) Laws” or “RTPE Laws” means those laws, rules, and regulations at local, state, provincial, national or international levels that relate to hardware compliance matters, including without limitation certificates, product labeling, information to users, frequency restrictions, availability of product compliance information, telecom homologation, and other similar requirements.

Therefore, companies involved in the shipment of hardware should ensure that their products comply with the relevant environmental regulations in the destination and take the necessary steps to meet their reporting and other obligations under these regulations. This may include registering with national or province authorities, ensuring proper labeling and documentation.

#### **4.3 Additional Requirements for imports to Singapore: 3R Requirement**

Singapore National Environmental Agency requires importers to increase awareness about the 3R’s Reduce, Reuse, Recycle.

The supplier must include the following Kyndryl approved icon, or similar, with the shipping documentation.

