

Business Practice Report Carried Out at La Muela S.A.S.

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Abstract

Problem: La Muela SAS's International Supply and Logistics department encountered problems regarding limited visibility of logistics costs, coordinating various active import projects, and lack of established processes pertaining to cross-border warranty claims and communicating with suppliers. **Objective:** The aim of the work was to enhance import operations by coordinating shipping processes, designing a logistics cost matrix (Factor Logístico model), coordinating a warranty claim across borders, and ensuring efficient communication with suppliers in nine countries. **Method:** The intern was involved in all stages of import coordination and used logistics tools for efficient importation, followed Incoterm rules, conducted customs clearance, and designed a logistics cost matrix used for calculating logistics costs of every import project. Market study focused on Colombia's healthcare sector and contained the overview of market regulation, competitors, and supplier assessment. According to the output of the study, import of Carestream Dental and Sri Trang Gloves was conducted from initial supplier contact to the final delivery stage. The Factor Logístico accounting model including information on 17+ import projects in the past was delivered to the department. There was a successful third party warranty claim against NSK Nakanishi Inc. covering full import costs. Communication was ongoing with 45+ suppliers around 9 countries. Overall, the experience shows that good technical capabilities in logistics should be accompanied with effective and pro-active communication management system.

Keywords: international logistics, import operations, supply chain, INVIMA, Incoterms, Factor Logístico, warranty claim management

Resumen

Problema: El área de Abastecimiento y Logística de La Muela SAS se veía afectada y tenía inconvenientes asociados a la escasa visibilidad de los costos logísticos, el manejo de varias operaciones activas de importación al mismo tiempo, y la falta de protocolos estructurados para reclamaciones de garantía internacionales y para la comunicación con los proveedores. **Objetivo:** Optimizar los procesos de importación, sincronizando las operaciones de importación activas y realizando la matriz de costos logísticos (modelo Factor Logístico), gestionando una reclamación de garantía internacional y la comunicación directa con proveedores de nueve países. **Método:** Se aplicaron herramientas de gestión logística, procedimientos de cumplimiento de Incoterms y sistemas de seguimiento estructurado, se diseñó e implementó una matriz de costos logísticos que cubre once variables por operación y se gestionó la garantía de reclamación con proveedor japonés. Se llevó a cabo una investigación de mercado en el sector salud colombiano. **Resultados:** Se coordinó el proyecto de importaciones de Carestream Dental y Sri Trang Gloves. Se entregó un modelo de Factor Logístico con más de 17 proyectos históricos. Había reembolso en reclamaciones con NSK Nakanishi Inc. **Discusión:** La experiencia enfatiza la importancia de los sistemas de gestión de costos y la gestión proactiva de la comunicación en servicios de importaciones altamente regulados.

Palabras clave: logística internacional, operaciones de importación, cadena de suministro, INVIMA, Incoterms, Factor Logístico, gestión de reclamaciones de garantía.

Glossary

B2B (Business-to-Business): Commercial transactions conducted between companies, such as between a manufacturer and a wholesaler or between La Muela SAS and hospital institutions.

B2C (Business-to-Consumer): Commercial model in which a company sells products or services directly to end consumers, such as individual healthcare professionals.

B2G (Business-to-Government): Commercial model in which a company sells products or services directly to government entities, public institutions, or state organizations through procurement or public tender processes (e.g., SECOP II in Colombia).

Customs Documentation: Set of official documents required by the Colombian customs authority (DIAN) to authorize the entry of imported goods into national territory, including commercial invoice, packing list, and bill of lading.

DIAN (Dirección de Impuestos y Aduanas Nacionales): Colombian national tax and customs authority responsible for regulating import and export processes through the MUISCA digital platform.

Factor Logístico: A cost management ratio that expresses total logistics costs (customs duties, freight, insurance, customs agency fees, bonded warehouse, national transport, tariffs, interest, delays, and transport damages) as a proportion of the FOB merchandise value in COP, enabling precise calculation of the real landed cost of imported products.

Incoterms (International Commercial Terms): Internationally recognized set of trade terms published by the International Chamber of Commerce (ICC, 2019) that define the responsibilities of buyers and sellers in international transactions.

INVIMA (Instituto Nacional de Vigilancia de Medicamentos y Alimentos): Colombian national institute responsible for the sanitary surveillance of medical devices, medicines, and food products. All medical and dental equipment must hold valid INVIMA sanitary registration before commercialization.

Import Traceability: The ability to track and document each stage of an import operation from purchase order to final delivery, ensuring regulatory and contractual compliance.

Logistics Coordination: The process of planning, implementing, and controlling the efficient flow of goods, services, and related information from point of origin to point of delivery (Chopra & Meindl, 2016).

Supply Chain: The network of organizations, people, activities, information, and resources involved in the movement of a product or service from supplier to customer (Chopra & Meindl, 2016).

Warranty Claim Management: The formal process through which a buyer documents, communicates, and pursues remedies for defective or damaged goods received from an international supplier, involving coordination with freight carriers, insurance providers, customs brokers, and the supplier's international team.

Introduction

International supply chain management has become a cornerstone of competitive strategy for companies operating in specialized sectors such as healthcare. As global trade expands, organizations must navigate increasingly complex regulatory frameworks, multicultural supplier relationships, and logistical challenges that require both technical expertise and adaptive communication. In the Colombian healthcare sector, these dynamics are further shaped by strict national oversight bodies such as INVIMA, which regulate the entry and distribution of medical and dental products, creating a demanding environment for import-dependent companies (Ramos et al., 2004). The formulation of clear and verifiable objectives is essential to guide professional practice within such environments, ensuring that each activity contributes measurably to the host organization's operational goals (Bernal, 2006).

La Muela SAS, an organization based in Bucaramanga that is involved in the importation and commercialization of medical, dental and occupational health and safety products, survives in its field of activity. Its competitive advantage lies in the network of international suppliers which consists of over 45 partners from 9 countries as well as its ability to manage complex import processes. Having carried out the internship in the Dpto. de Abastecimiento y Logística, I received a chance to apply my academic skills gained at the International Business program in practice.

Details and findings of the practical training that took place at La Muela SAS from January to June 2026 are presented in this report. The structure of the paper is as follows: Section 1 provides information about the context and reasons of the internship; Section 2 includes the detailed description of the intern's company; Section 3 discusses the position and job responsibilities held by the intern; Section 4 provides theoretical basis and legislation influencing the part of training;

Section 5 describes the input made by the intern during practice; Section 6 summarizes findings and suggestions.

1. Business Practice Report Carried Out at La Muela SAS

The present chapter lays the surrounding and the professional environment for the internship experience undertaken at La Muela SAS. It gives the reasoning behind choosing this company as the venue for the degree option and sets forth the general and particular aims followed in the course of the internship.

1.1 Context of Business Practice

La Muela SAS is a Colombian importing company based in Bucaramanga, Santander, which is known for its medical, dental, and occupational safety and health supplies. The company is operated in B2B, B2C, and B2G sectors, serving clinics, hospitals, health promoting companies, independent health professionals, and government agencies such as Armed Forces and Air Forces that make the use of public procurement (SECOP II) (SECOP II). The competitive advantage of the company is the strong and diverse network of suppliers used for the imports, which constitutes 45 suppliers from 9 countries across the world.

The intern was placed in the Department of Supply and Logistics, where the intern is serving alongside the Imports Coordinator, Daniel Valenzuela. This department performs the task of managing all activities related to imports starting from procurement of good and materials from suppliers till regulation of relations with suppliers and controlling logistics costs.

1.2 Justification

La Muela SAS recognized the necessity of enhancing its capacity to monitor logistics costs, enhance the assessment of total import costs by means of a systematic model, and improve direct communication with international suppliers. As the volume of simultaneous import operations

started increasing, the company felt it ought to be supplied with issues relevant to keeping the quality of operations at a high level, implementing structured cost management practices, resolving cross-border warranty claims, and building relations with suppliers in strategic markets. In turn, this operational environment opened the door for the intern to have a significant contribution into the operational department effectiveness.

The choice of starting this internship for completion of the degree was informed by the fact that the operational requirements of the company are aligned with the knowledge acquired during the International Business studies at Santo Tomás University. The double-degree program in International Business Administration at KEDGE Business School added more theoretical knowledge and cross-cultural understanding in regard to how to manage relationships with international suppliers and navigate international trade environments. Working at the company provided the practical opportunity to improve such competencies as logistics coordination, cost analysis, the preparation of international trade documents, and communication skills in English.

La Muela SAS received a value proposition involving direct operational support in active importing processes, creation of a comprehensive logistics cost matrix (Factor Logístico model), supervision of the warranty claim process with NSK Nakanishi Inc. (Japan), development of standardized supplier communication documents, and conduct of market research on the Colombian medical sector. All the input translated into significant advances in terms of costs visibility, traceability of processes, and operational efficiency in Dpto. de Abastecimiento y Logística.

1.3 Objectives

The listed objectives were set at the early stages of internship taking into account the needs of the organization as well as the requirements of the program being pursued.

1.3.1 General Objective

By streamlining import activities of La Muela SAS through the coordination of shipping arrangements, making and using a logistics cost matrix, processing of cross-border warranty claims and enhancing collaboration with suppliers across the world, we want to boost the quality of operations in the Abastecimiento y Logística department from January to June 2026.

1.3.2 Specific Objectives

- To oversee the import operations, from the time of getting in touch with the supplier to the delivery time, in adherence with Incoterms and customs documentation practices with respect to the key suppliers: Carestream Dental, and Sri Trang Gloves. To formulate and execute a logistics cost matrix which defines the Logistics Factor in each of the import projects through the consolidation of eleven cost variables so that an improvement in cost visibility and facilitation of price-related decisions could be achieved.
- To establish and sustain open professional interaction with international suppliers from nine nations in order to reinforce cross-cultural relations and foster the expansion of the suppliers network through a standardized communication framework.
- To handle the process of claiming for damages caused during transportation of the equipment from NSK Nakanishi Inc. (Japan) by coordinating all documents and interactive communication until the payment is fully received.

- To carry out the market research in the Colombian healthcare sector by assessing the regulatory conditions, competitive environment, and sourcing structure of imports to provide support for decision-making processes within the department (see Appendix D).

2. Company Profile

In this chapter, a complete overview of La Muela SAS is provided. Various aspects of the company are mentioned such as its name and purpose, how to contact them, the way they are structured, their economic surroundings, the types of products they sell, and the markets in which they create revenue.

2.1 Company Name

La Muela SAS is the entirety of the company's name. The company is a simplified joint-stock company as defined under Colombian law and has the goal of bringing in and selling medical, dental as well as work safety & health products in Colombia.

2.2 Corporate Purpose of the Company

La Muela SAS's business goal includes importing and selling, distributing and advising regarding medical-odontological materials and equipment, medical-surgical instruments, biomedical equipment, clinical laboratory consumables, and elements of industrial safety as well as providing maintenance and repair services related to these files. The firm offers its services to government and private healthcare establishments, state social enterprises, state bodies, and representatives of medical, dental, bacteriological, and labor protection area (La Muela SAS, 2024).

2.3 Address, Telephone Number, Email Address and Immediate Supervisor

The company's contact and supervision details are as follows:

- Address: Cl. 38 #35-53, El Prado, Bucaramanga, Santander, Colombia
- Telephone: +57 320 221 9161

- Institutional email: importaciones@lamuela.com.co
- Immediate supervisor: Daniel Valenzuela, Imports Coordinator

2.4 Organizational Structure

La Muela SAS maintains a functional organizational structure aligned with its commercial and logistical operations.

2.4.1 Company Mission

According to its official documentation, the mission of La Muela SAS is as follows:

La Muela SAS is a Santanderean company that imports, commercializes, distributes, and provides advisory services on the use of medical-odontological materials and equipment, medical-surgical instruments, biomedical equipment, clinical laboratory supplies, and industrial safety elements and equipment, as well as their maintenance and repair, to healthcare service providers and institutions at the national level, state social enterprises, and professionals in the areas of dentistry, medicine, bacteriology, and occupational health and safety, thereby contributing to improving the quality of life of people and the professional and technological development of the country (La Muela SAS, 2024).

2.4.2 Company Vision

The official vision of La Muela SAS establishes the following strategic direction:

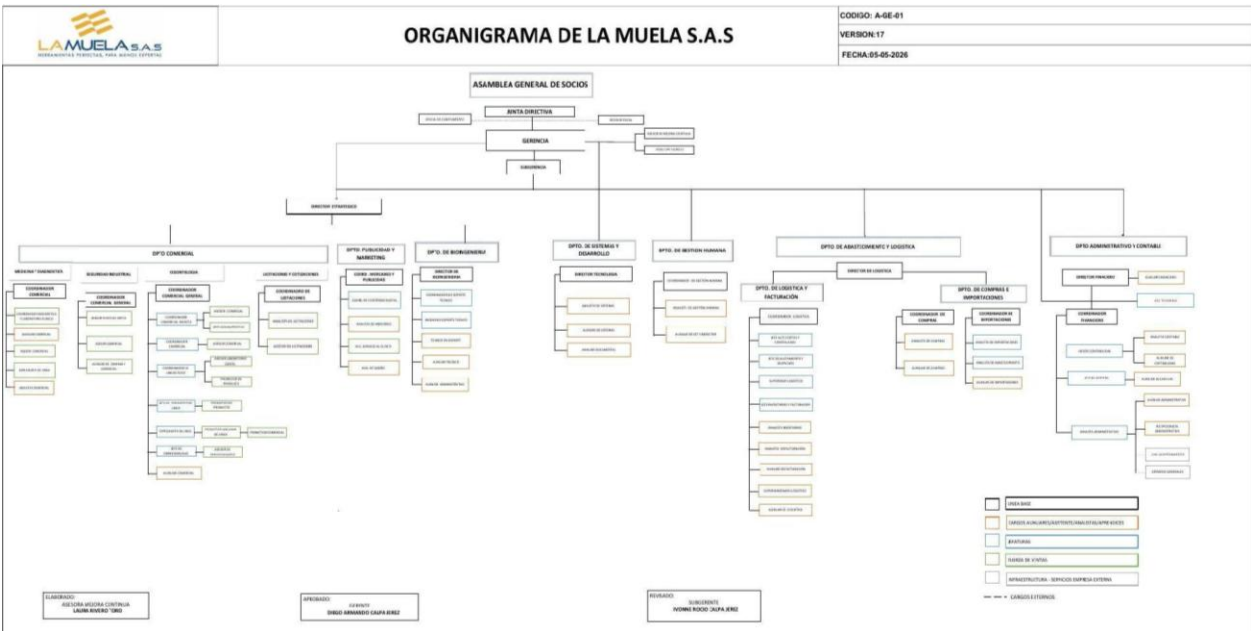
By 2025, La Muela SAS will be positioned as a commercialization and distribution company of broad national and international recognition, with a comprehensive portfolio

of products and services that ensure customer satisfaction, through the improvement of our processes, the strengthening of competencies, the well-being of our associates, and sustained and profitable growth (La Muela SAS, 2024).

2.4.3 Company Organization Chart

The organizational structure of La Muela SAS reflects its functional areas. The Dpto. de Abastecimiento y Logística, where the internship was carried out, operates under the General Management and is coordinated by the Imports Coordinator.

Figure 1. Organizational Chart — La Muela SAS



2.5 Economic Aspects

The subsequent sections present an analysis of the macro and microeconomic setting that characterizes La Muela SAS regarding the overall conditions that shape its strategies and operations.

2.5.1 Macroeconomic Environment

The macroeconomic environment of La Muela SAS is conditioned by Colombia's healthcare regulatory landscape, economic trends, and trade policies. A PEST analysis of the relevant factors is presented in Figure 2 below.

Figure 2. *PEST Analysis — La Muela SAS***Figure 2. PEST Analysis — La Muela SAS · Macroeconomic Environment · 2026****P****Political factors**

- INVIMA framework governs all medical & dental device imports; sanitary registration mandatory
- Decree 4725/2005 and DIAN customs regulations define import procedures and compliance
- Trade agreements with US, EU and Pacific Alliance reduce tariff barriers
- National public health reforms and government investment expand institutional procurement
- Public tender regulations (SECOP II) open B2G opportunities with Armed Forces and ministries

E**Economic factors**

- Colombia's healthcare sector shows sustained growth driven by public & private investment
- COP/USD and COP/EUR exchange rate volatility directly affects import costs and margins
- Growing private healthcare sector broadens the addressable market
- Competitive supplier pricing across 9 countries enables margin optimization
- Post-pandemic recovery has accelerated healthcare infrastructure investment

S**Social factors**

- Growing national demand for healthcare services driven by population growth and aging demographics
- Expanding OHS regulations in Colombian industry create sustained demand for PPE and safety equipment
- Rising professional specialization in dentistry, medicine and bacteriology increases demand
- Greater public awareness of health standards raises expectations for product quality and traceability
- Active professional community at congresses and trade fairs drives product adoption

T**Technological factors**

- Rapid adoption of digital dental technology (CAD/CAM, digital radiography, intraoral scanners) requires continuous portfolio updates — e.g. Carestream Dental, Rayshape
- Biomedical equipment modernization in hospitals creates demand for advanced diagnostic devices
- Digital logistics platforms and ERP/WMS systems are industry standard for import tracking
- E-commerce growth in B2B medical supply opens new direct distribution channels
- Traceability technologies increasingly required by INVIMA and institutional buyers

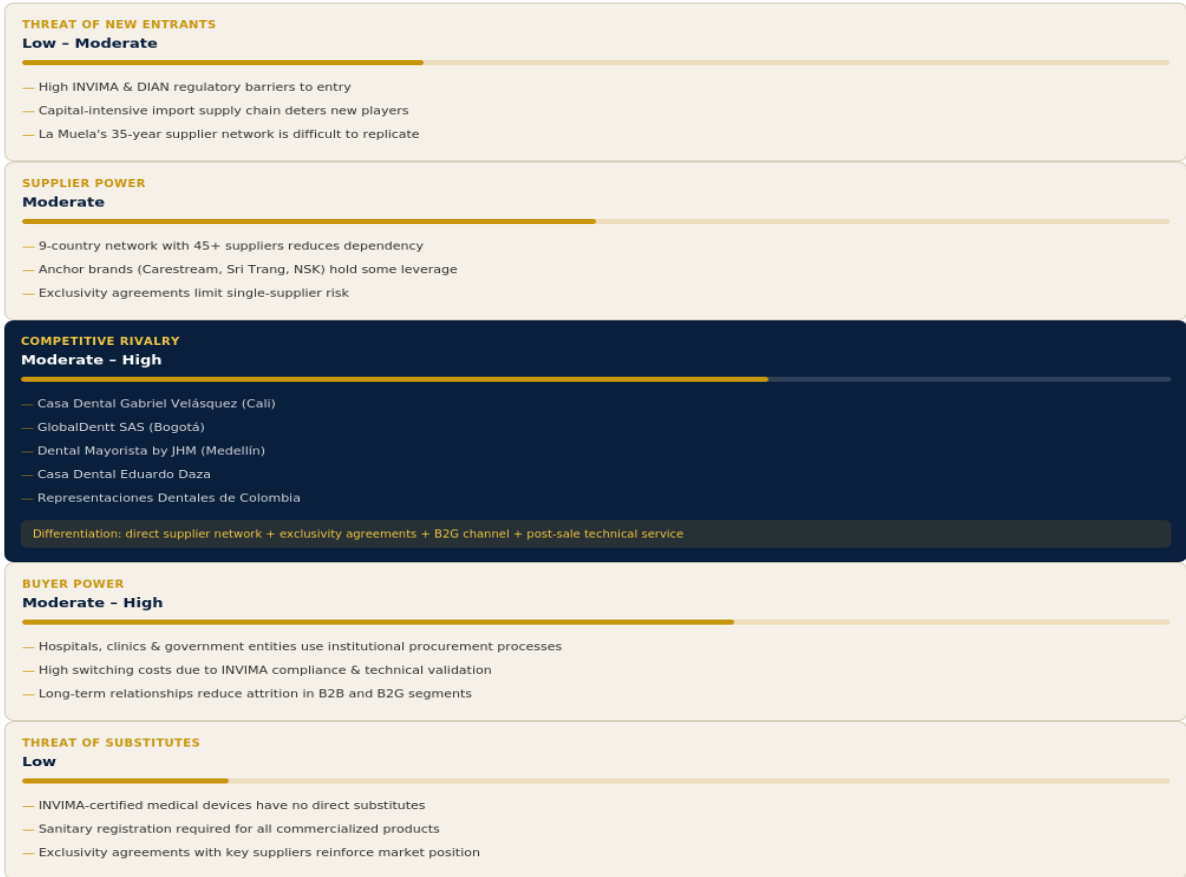
Note: Prepared by the author based on information from La Muela SAS (2024) and Ramos et al. (2004). Retrieved June 2026.

2.5.2 Microeconomic Environment

The microeconomic landscape of La Muela SAS is marked by direct engagement with both international providers, including local intermediaries, institutional clients, and competitors. La Muela buys products (over 45 suppliers located in 9 different countries such as Italy, China, USA, Japan, Thailand, Brazil, South Korea, Pakistan, and Argentina). Major customers for the company are private clinics, public hospitals, and health-promoting institutions, individual professionals, and the government through the public procurement process. The competition includes medical and dental products distributors operating on the regional and national level, including GlobalDent SAS, Casa Dental Eduardo Daza, and Representaciones Dentales de Colombia. The main way how La Muela distinguishes itself from competitors includes provision of personalized services, exclusivity agreements with the suppliers, and its direct international network (IOE Business School, 2019). The analysis of the competitive forces and the value chain is presented in Figures 3 and 4.

Figure 3. Porter’s Five Forces — La Muela SAS

Figure 3. Porter’s Five Forces — La Muela SAS · Competitive Microeconomic Environment



Note: Prepared by the author based on information from La Muela SAS (2024) and IOE Business School (2019). Retrieved June 2026.

Figure 4. *Input-Output Matrix — La Muela SAS*

Figure 4. *Input-Output Matrix — La Muela SAS · Microeconomic Value Chain*



Note: Prepared by the author based on information from La Muela SAS (2024).

2.6 Portfolio of Products and/or Services of the Company

La Muela SAS has a wide variety of imported goods and auxiliary services. The operations of the entity match ISIC code number 4644 (wholesale trade in respect to drugs, medical instruments, and dental instruments). The product groups comprise:

- Medical-odontological materials and instruments: chairs for dentists, meters for sterilization, instruments, consumables, and materials for restorative therapy.
- Medical-surgical instruments: instruments for surgeries, personal protective equipment, and single-use medical materials like latex and nitrile gloves made by Sri Trang.
- Biomedical devices: equipment for diagnostics, including digital X-ray systems manufactured by Carestream Dental, intraoral scanners, and monitoring devices.
- Clinical laboratory supplies: reagents, diagnostic devices, and laboratory consumables.
- Occupational health and safety devices: PPE, safety signs, and ergonomic tools.
- Post-sale maintenance services include keeping biomedical and dental devices serviceable, maintenance of spare part stock, and management of warranty claims.

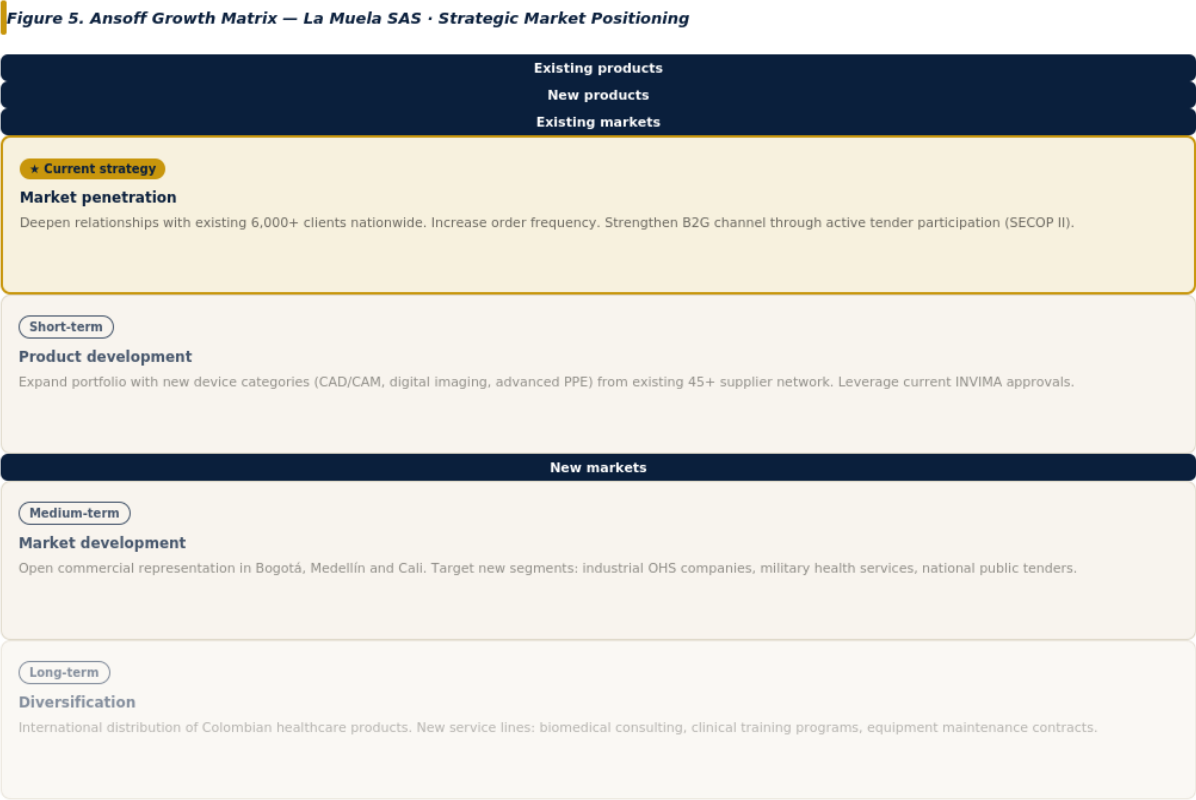
Furthermore, La Muela SAS takes part in exhibitions and congresses at the national and international levels, thus strengthening the status of a supplier of reference in the niche of Colombian medical and dental markets.

2.7 Aspects of the Market Served by the Company

La Muela SAS is engaged in a narrow-market operation governed by many regulations and continuous institutional demand. Its target markets include public hospitals and private healthcare institutions, doctors in private practice, companies looking for products related to occupational health and safety, and public bodies using public procurement processes (Colombia Compra

Eficiente). The firm operates from Bucaramanga and has national presence in the market characterized by long procurement cycles, institutional sourcing procedures, and extensive sensitivity to the compliance with the INVIMA regulations. By using quality of products, international sourcing, exclusivity agreements, and technical consulting as competitive differentiators, the firm succeeds in fulfilling the market requirements (Belén et al., n.d.). The Ansoff Growth Matrix provided in figure 5 demonstrates the company's strategy of market penetration. More detailed analysis of the Pakistan market can be found in appendix D of this report.

Figure 5. Ansoff Growth Matrix — La Muela SAS



Note: Prepared by the author based on information from La Muela SAS (2024). Adapted from Ansoff (1957).

3. Position and Duties Performed

The current chapter describes the position maintained during the internship at La Muela SAS, the duties assigned to the intern, and the activities and tools used while carrying out daily tasks within the Dpto. de Abastecimiento y Logística.

3.1 Position Held

An internship agreement between Santo Tomás University and the intern indicated that the intern worked as an International Supply and Logistics Intern. The intern worked efficiently as part of the Imports Coordination team under the direct supervision of Imports Coordinator Daniel Valenzuela and performed a variety of tasks including communicating with suppliers, managing customs documentation, monitoring import operations, analyzing logistics costs, managing warranty claims, and conducting market research.

3.2 Assigned Functions

Table 1 illustrates the functions performed during the internship period (January–June 2026) and the hours allocated to each task on a weekly basis.

Table 1. *List of Assigned Functions and Hours*

Function Name	Hours per week
Import operation coordination (Carestream Dental and Sri Trang Gloves)	10
Customs documentation management and follow-up	8
International supplier communication and follow-up (9 countries, 45+ suppliers)	8

Logistics cost matrix development — Prospect 360 project (Factor Logístico model)	6
Quotation analysis and invoice processing	6
Import records maintenance and traceability tracking	4
Market research in the Colombian healthcare sector	4
INVIMA regulatory follow-up	4
Communication materials preparation and standardization	4
NSK Nakanishi warranty claim management	2
Team meetings and operational coordination	2
Total	58

3.3 Processes, Procedures and Tools

The actions done during the internship are divided into three main groups: processes, procedures, and tools (Robledo, 2017). Processes are viewed as the principal operational flows in every work sphere; procedures are regarded as the particular sequence of actions taken in every process and tools are perceived as the devices, systems, and programs needed for the implementation of each activity. Figure 6 illustrates the entire connection between the activity accomplished and respective processes, procedures, and tools.

Figure 6. Processes, Procedures and Tools — La Muela SAS Internship**3.3 Processes, procedures and tools — La Muela SAS**

Association of assigned activities with their corresponding processes, procedures and tools · Internship period January-June 2025

Assigned activity	Process	Procedure	Tools used
IMPORT COORDINATION			
Import operation management Carestream Dental & Sri Trang Gloves	END-TO-END IMPORT PROCESS From purchase order to final delivery — coordination across supplier, freight, customs, and internal teams	1. Issue and confirm purchase order with supplier 2. Verify Incoterm conditions (EXW / FOB / FCA) 3. Coordinate with freight forwarder 4. Prepare and validate customs declaration (DIAN) 5. Follow up INVIMA sanitary registration status 6. Confirm arrival and final delivery	SAP ERP (purchase order & inventory) · Corporate email (supplier communication) · Shared tracking spreadsheet (intern-developed) · DIAN MUISCA platform · INVIMA public registry · WhatsApp Business (urgent follow-ups) · Internal shared drive
Quotation analysis & supplier follow-up	INTERNATIONAL SOURCING PROCESS Evaluation of price proposals from international suppliers against cost and logistics factors	1. Request quotations in standardized format 2. Apply Factor Logístico to USD unit price 3. Cross-reference with last B2B / B2C / B2G prices 4. Validate Incoterm and lead time 5. Submit analysis to coordinator for approval	LISTADO PROYECTO COSTOS spreadsheet (intern-developed) · SAP ERP (last cost reference) · Excel for cost modelling · TRM — Banco de la República official rate · Email / supplier price lists
Logistics cost matrix Prospect 360 project	IMPORT COST STRUCTURING PROCESS Design and implementation of a comprehensive cost matrix covering all logistics variables per import project	1. Identify all cost items: Aduana, Flete, Seguro, Agencia de Aduanas, Depósito, Transporte Nacional, Arancel, Intereses, Demoras, Daños 2. Calculate Factor Logístico = logistics costs / FOB value 3. Apply TRM and convert to COP 4. Build summary pivot by supplier and project 5. Validate with historical data and present to team	PROYECTOS_VS_FACTOR_LOGISTICO.xlsm (intern-developed pivot model) · SAP ERP (base cost data) · Excel / pivot tables · Banco de la República TRM tool · Internal project codes (IMP-TOOTH series, IMP-MEDIMAX-4)
CUSTOMS DOCUMENTATION & REGULATORY COMPLIANCE			
Customs documentation management	DOCUMENTATION TRACEABILITY PROCESS Preparation, review and filing of all import documentation required by DIAN and INVIMA	1. Collect commercial invoice, packing list, BL/AWB from supplier 2. Verify HS codes and tariff classification 3. Confirm INVIMA registration is active and valid 4. Submit documents to customs broker 5. Verify customs liquidation (valor aduana) 6. Archive in shared drive by project and date	DIAN MUISCA customs platform · INVIMA public registry · Shared digital drive (PDF archiving) · Customs broker communication (email) · SAP ERP (invoice registration)
INVIMA regulatory follow-up	REGULATORY COMPLIANCE PROCESS Monitoring of sanitary registrations and compliance status for all imported product lines	1. Consult INVIMA public registry per SKU pending import 2. Verify registration validity date and product classification 3. Flag expired or pending registrations to coordinator 4. Track renewal timelines and escalate when needed	INVIMA public web portal · Internal tracking spreadsheet · Email (regulatory alerts) · SAP product master data
SUPPLIER COMMUNICATION & MARKET INTELLIGENCE			
International supplier communication 9 countries · 45+ suppliers	SUPPLIER RELATIONSHIP MANAGEMENT Ongoing professional communication in English across 9 countries covering orders, shipments, and documentation	1. Draft outbound communication using standardized templates 2. Send quotation requests, order confirmations, shipment follow-ups 3. Adapt tone and format per supplier cultural profile 4. Log responses and update tracking tool 5. Escalate unresolved issues to coordinator	Corporate email (Outlook) · WhatsApp Business (Asia-based suppliers) · Standardized email templates (intern-developed) · Shared contact directory · Excel tracking log
Market research — healthcare sector	STRATEGIC INTELLIGENCE PROCESS Analysis of the Colombian healthcare and dental market to support sourcing and positioning decisions	1. Define research scope (product category, sector, regulation) 2. Consult INVIMA, MinSalud, DANE, and sector databases 3. Benchmark competitor pricing and product offering 4. Synthesize findings in a structured report 5. Present insights to imports team	Web research (MinSalud, DANE, INVIMA) · Excel for data structuring · Word for report drafting · SAP internal product and pricing databases
INVOICE PROCESSING & WARRANTY CLAIM MANAGEMENT			
Invoice processing & import records	ADMINISTRATIVE DOCUMENTATION PROCESS Registration, verification, and archiving of supplier invoices and import records within the ERP system	1. Receive and verify supplier invoice against purchase order 2. Check unit costs, quantities, Incoterm and currency 3. Register invoice in SAP and assign to project code 4. File physical and digital copies per internal protocol 5. Report discrepancies to accounting area	SAP ERP (invoice registration module) · Excel (reconciliation worksheets) · Shared drive (digital archiving) · Internal accounting communication
NSK warranty claim management Equipment damaged in transit — Japan	POST-SALE WARRANTY & CLAIM PROCESS Full management of warranty claim for NSK Nakanishi equipment damaged during international transport, from damage identification to reimbursement	1. Document and photograph equipment damage upon reception 2. Notify freight forwarder and carrier of damage claim 3. Draft formal claim letter to NSK Nakanishi Inc. (Japan) in English 4. Compile claim package: invoice, photos, BL, damage report, insurance cert. 5. Coordinate with customs broker and insurance for Seguro claim 6. Follow up with NSK international team until reimbursement confirmed 7. Register resolution in SAP and close damage record	Corporate email (formal claim drafting in English) · Physical damage report documentation · Insurance policy documentation (Seguro) · PROYECTOS_VS_FACTOR_LOGISTICO.xlsm (Daños en la Operación field) · SAP ERP (claim registration) · NSK international contact directory

Note: Prepared by the author based on activities performed at La Muela SAS, January-June 2025. Internal tools referenced include SAP ERP, DIAN MUISCA, INVIMA public registry, and intern-developed tracking instruments.

4. Conceptual and Regulatory Framework

The establishment of concept and regulatory basis for the professional work undertaken during the internship period at La Muela SAS has been outlined in this particular chapter.

4.1 Conceptual Framework

By definition, international supply chain refers to a complex web of organizations, resources, activities and technologies which are employed in the process of creating and delivering goods from raw materials suppliers, through intermediaries and manufacturers to customers across borders (Chopra & Meindl, 2016). In order to manage international supply chains effectively, it is necessary to ensure coordination between various players, as well as to factor in the specific features of the regulatory environment, cultural context and logistic constraints.

Incoterms or International Commercial Terms are set of internationally recognized terms of trade. They are published by International Chamber of Commerce (ICC) and provide distribution of responsibilities, costs and risks between buyers and sellers in international trade transactions. The latest edition of the terms is the Incoterm 2020 and it defines a total of eleven different terms of trade applicable to certain modes of transport (International Chamber of Commerce, 2019).

Import traceability is the ability to keep track of and organize every aspect of an import process in a systematic and verifiable manner starting from a purchase order to the end delivery confirmation. This capability is important for regulatory compliance, dispute resolution, and continuous improvement of processes (Robledo, 2017). Factor Logístico, which has been developed during the internship, realizes imports traceability on the level of costs: by aggregating

eleven cost factors per operation into a single ratio it leads to transparent and verifiable cost management throughout the entire logistics chain.

B2B and B2G business models pertain to the transactions between businesses and government buyers, respectively. Both models share a variety of features, e.g. extended sales cycle, formal processes that provide for buying and larger volumes of the transactions. Knowledge of these particularities helped in analyzing the company's relations with hospitals, clinics, and public institutions, including Armed Forces.

Cross-cultural communication in international trade means that one must be able to communicate effectively with business partners of different cultures and languages (Hofstede, 2010). This skill became relevant while communicating daily with suppliers from nine different countries, requiring adjustments to communication style, level of formality, and business techniques.

In the cross-country B2B transactions warranty management refers to the mechanisms through which the buyer notifies, communicates, and seeks solutions for the defective or damaged goods supplied by the overseas supplier. The process involves a number of parties including shipping company, insurer, brokers, and supplier's international partner, and requires thorough documentation of the damaged goods facts and trade records.

4.2 Regulatory Framework

The import operations coordinated during the internship were governed by the following regulatory instruments:

- INVIMA (Instituto Nacional de Vigilancia de Medicamentos y Alimentos): All medical and dental equipment imported by La Muela SAS must hold a valid INVIMA sanitary

registration prior to commercialization in Colombia. Retrieved from <https://www.invima.gov.co>, June 2026.

- Decree 4725 of 2005 (Colombian Ministry of Social Protection): Establishes the regulatory framework for medical devices in Colombia, defining requirements for importation, commercialization, and post-market surveillance.
- DIAN (Dirección de Impuestos y Aduanas Nacionales): The Colombian customs authority responsible for supervising import declarations and customs duties through the MUISCA digital platform. Retrieved from <https://www.dian.gov.co>, June 2026.
- Incoterms 2020 (International Chamber of Commerce): Trade terms governing the allocation of costs, risks, and responsibilities between buyer and seller (International Chamber of Commerce, 2019).
- Colombian Customs Statute (Decree 1165 of 2019): The comprehensive regulatory framework governing customs procedures and import regimes.

5. Contributions

This section relates to the contributions made by the student to La Muela SAS during the internship period, as well as the contributions made by the company to the student's training. It includes identification of the problem addressed, knowledge used, obtained results, elaborated improvement plan with mathematical indicators, and the Gantt chart for the implementation process.

5.1 Added Value Proposition to the Company

La Muela SAS was presented four operational axes by the intern's value proposition: provision of direct assistance in ongoing importation activities, developing and setting up a full logistics cost matrix, regulation of a cross-border warranty claim system, and enhancement of direct communication with foreign vendors. The fifth contribution included market research on the Colombian healthcare industry which can be found in Appendix D.

5.1.1 Identification of the Problematic Situation

When a trainee joined the Dpto. de Abastecimiento y Logística, he found three interconnected operational problems. First, it is important to mention that the simultaneous carrying out of several active import operations made it difficult to have an up-to-date picture of each import operation. Secondly, the absence of a common cost calculation model made it impossible to define the real landed cost of imported products. Finally, the transport damage of the equipment from NSK Nakanishi Inc. (Japan) resulted in the necessity to implement a formal warranty claim process. These problems affected the performance of the department.

5.1.2 Contribution of Knowledge to the Company

To solve the problems mentioned before, the intern used structured tracking mechanisms that allowed consolidating the necessary details about the ongoing import operations, e.g., contacts of the suppliers, the shipment status, Incoterm conditions, customs documentation, and forecasts.

The major structural introduction was the creation and implementation of the logistics cost matrix within the framework of the Prospect 360 project (LISTADO_PROYECTO_COSTOS / PROYECTOS_VS_FACTOR_LOGÍSTICO). This mechanism includes 11 cost items for every import operation: customs, maritime/air freight, insurance, customs agency, customs warehouse, domestic transport, duty, freight delays, maintenance and services, accidents, and interest paid. By calculating the Factor Logístico, i.e., the total logistics costs divided by the value of the FOB cargo in COP, the model will help the department determine the true landed cost of any item. The matrix has been verified based on the experience of 17 historical projects (IMP-TOOTH-8 through IMP-TOOTH-17) within 2012-2025 and now it incorporates the last sale prices in B2B, B2C, and B2G for every SKU.

Both Carestream Dental and Sri Trang Gloves import procedures were professionally conducted from the first contact with suppliers through the customs clearance process and until the delivery took place. It was ensured that Incoterms were followed (EXW for Carestream, FOB for Sri Trang), that DIAN documentation was available and that INVIMA sanitary registration was issued.

Regarding the warranty claim of NSK Nakanishi: after the biomedical equipment had been received from Japan, damage that occurred during international transit was detected and recorded. The intern organized the process of submitting the warranty claim, including the preparation of all needed documents (the photographs of the damage, commercial invoice, bill of lading, insurance policy and the official letter in English) and communicated with the freight forwarder, the

insurance company and NSK's export logistics department simultaneously. The claim has been accepted and paid and the incident is registered as Daños en la Operación in logistical expenses matrix, which provides the baseline for the future requirements for the packaging of supplies from Japan.

Furthermore, the equipped team created and implemented standard communication templates in English for supplier communication, whereupon they also conducted a market research in the medical system of Colombia (see Appendix D).

5.1.3 Impact from Results and/or Achievements

Figure 7 gives the complete evaluation of the results of the work done during the practice, including before-and-after comparisons, measurable results and the time needed for resolving NSK claim.

Figure 7. Impact from Results and Achievements — La Muela SAS Internship



5.2 Company Contributions to the Training Process

La Muela SAS significantly contributed to the training of the intern through direct exposure to real import operations in a regulated industry. Access to customs documentation, Incoterm application, INVIMA requirements and logistics costs modelling, provided a level of technical depth that academic knowledge alone does not facilitate. The multicultural supplier context, spanning nine countries, has developed cross-cultural communication competencies. The management of various complex projects at the same time, including the logistics cost matrix, active operations, INVIMA follow-ups, and NSK warranty claim, provided the intern with competencies in time management, prioritization, and structured problem solving.

5.3 Improvement Plan

The improvement plan that is described here is developed based on some operational issues determined while the internship was completed. Each indicator contains a mathematical expression and a numerical value. Figure 8 demonstrates the complete improvement plan including all indicators and formulas. Figure 9 illustrates the time schedule of the project. The following improvement plan was developed based on operational challenges identified during the internship. Each indicator includes a mathematical formula and a quantitative target. Figure 8 presents the full improvement plan including indicators and formulas, and Figure 9 presents the Gantt diagram showing the implementation schedule aligned with the defined time horizons.

Figure 8. Proposed Improvement Plan — Indicators with Mathematical Formulas and Quantitative Targets

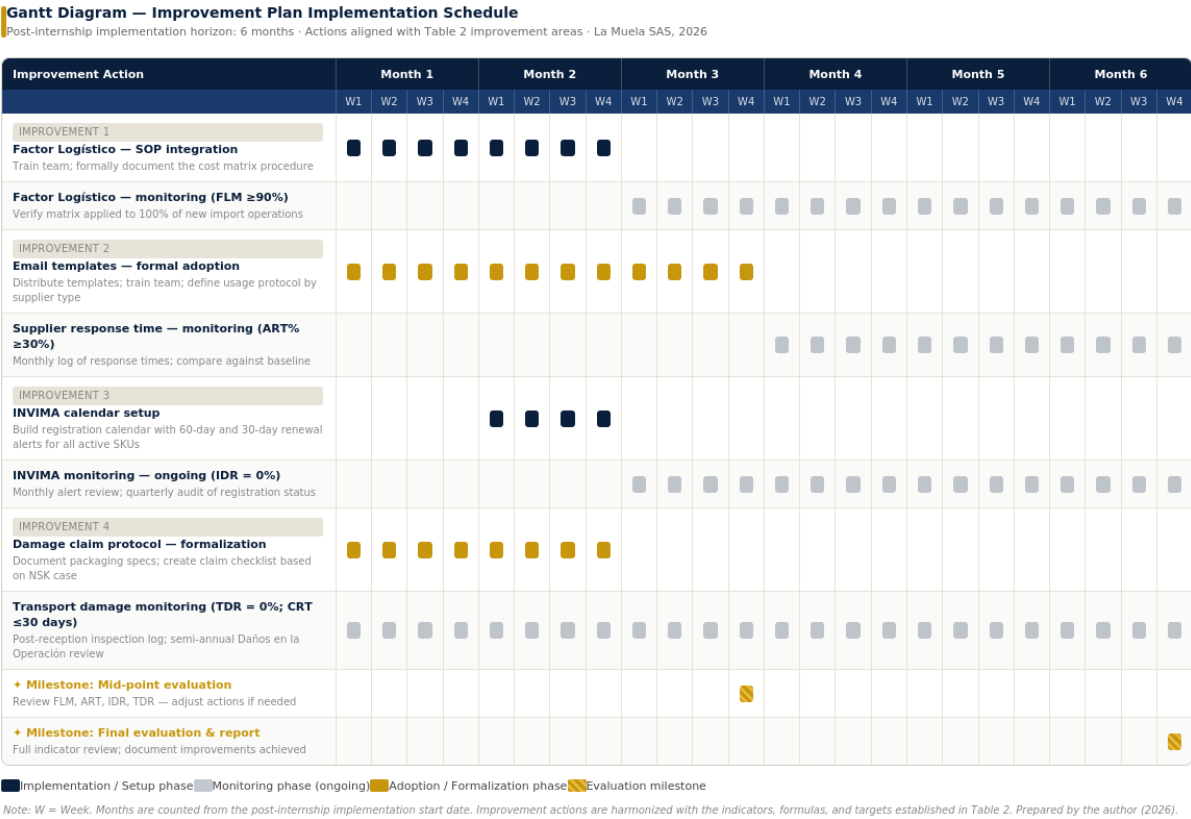
Table 2. Proposed Improvement Plan — La Muela SAS

Includes mathematical formulas and quantitative targets for each indicator - Adapted from Santo Tomás University (2021)

Aspect to Improve	Goals	Actions	Indicator + Formula + Target	Do / Verify	Responsible	Resources	Schedule
1. Logistics cost visibility — Factor Logístico standardization	100% of active import operations with Factor Logístico calculated in real time	Formally integrate the cost matrix into department SOPs; train the team on its use and update it monthly	% Factor Logístico applied (FLM): $FLM = (N^{\circ} \text{ operations with matrix applied} / \text{Total operations in period}) \times 100$ Target: FLM $\geq$ 90% by month 3 post-internship; 100% by month 6	Monthly review of cost matrix completeness; coordinator validates before invoice registration	Imports Coordinator	PROYECTOS_VS_FACTOR_LOGISTICO.xlsm; SAP ERP; intern-developed matrix	Month 1-2 (implementation) Month 3-6 (monitoring)
2. Supplier communication standardization	Reduce average supplier response time by $\geq$ 30% within 3 months	Formally adopt standardized email templates by supplier type (Asia / Europe / Americas) and request category; track response times monthly	% Reduction in Average Response Time (ART): $ART\% = ((\text{Baseline ART} - \text{Current ART}) / \text{Baseline ART}) \times 100$ Baseline: Average response time (days) before template adoption Target: ART% $\geq$ 30% reduction by month 3; maintained at month 6	Monthly log of response time per supplier and request type; compare against pre-template baseline	Imports Coordinator	Email platform (Outlook); intern-developed template library; response time log	Month 1-3 (adoption) Month 4-6 (monitoring)
3. INVIMA registration monitoring	Zero import delays attributable to expired or missing INVIMA registrations	Create INVIMA registration calendar with 60-day and 30-day renewal alerts; assign monitoring responsibility to designated team member	% Import Delays due to INVIMA non-compliance (IDR): $IDR = (\text{Operations delayed due to INVIMA} / \text{Total operations in period}) \times 100$ Target: IDR = 0% from month 2 onward; maintained throughout	Quarterly audit of INVIMA registration status for all active SKUs; alert log reviewed monthly	Regulatory Affairs / Imports Coordinator	INVIMA public registry; shared digital calendar; SAP product master data	Month 2-6 (ongoing)
4. Transport damage prevention and claim protocol	Reduce transport damage incidents to zero; claim resolution within $\leq$ 30 days	Formalize packaging specifications by supplier and transport mode; implement standardized damage claim documentation checklist based on NSK claim experience	Transport Damage Incident Rate (% TDR): $TDR = (\text{Damaged shipments} / \text{Total shipments received}) \times 100$ Claim Resolution Time (CRT): $CRT = \text{Date of reimbursement confirmation} - \text{Date of damage report (in days)}$ Target: TDR = 0% per semester; CRT $\leq$ 30 days per incident	Post-reception inspection log; semi-annual review of Daños en la Operación entries in cost matrix; claim tracker	Imports Coordinator; Logistics team	Damage claim checklist; insurance policy documentation; PROYECTOS_VS_FACTOR_LOGISTICO.xlsm (Daños field)	Month 1-2 (protocol setup) Month 1-6 (monitoring)

Note: Prepared by the author based on the Degree Options Regulations | Faculty of International Business. Adapted from Santo Tomás University (2021). FLM = Factor Logístico Monitoring; ART = Average Response Time; IDR = INVIMA Delay Rate; TDR = Transport Damage Rate; CRT = Claim Resolution Time.

Figure 9. Gantt Diagram — Improvement Plan Implementation Schedule



6. Conclusions and Recommendations

The business practice undertaken by La Muela SAS from January to June 2026 facilitated the practical implementation and reinforcement of the skills acquired during the International Business program, as well as implementing practical and quantifiable solutions to the operational efficiency of the Dpto. de Abastecimiento y Logística.

With regard to the first specific objective, which entails the implementation of import operations in accordance with the Incoterm and customs regulations, the processes related to Carestream Dental and Sri Trang Gloves were coordinated perfectly, going from supplier contact to final delivery while respecting EXW and FOB Incoterms, respectively, without any custom issues or documentation refusal. This proves the fact that logistics management in regulated fields requires simultaneous knowledge of technical issues and good communication with numerous stakeholders.

In terms of the second goal to create a logistics cost matrix, the Factor Logístico model created as part of the Prospect 360 project brought together eleven cost variables from 17+ previous import projects. The result is a tool that allows the department to accurately calculate the real landed cost of any product and compare it with the price for B2B, B2C, and B2G, thus bringing significant improvements in cost visibility and evidence-based pricing decision-making.

In connection with the third objective of creating and maintaining supplier relations, a total of over 45 suppliers in nine countries were engaged in active communication, whereas bridge templates created helped in efficient supplier communication process.

With respect to the fourth objective: NSK Nakanishi warranty claims were dealt with, with process management, including damage identification to damage reimbursement, evident that the role of accurate documentation in terms of intercultural transition in post-sale incidents.

The Colombian healthcare sector has been extensively analyzed as part of the fifth objective involving market research that dealt with both the regulatory framework and competition among players in the market, including import logistics solutions and recommendations provided as a result of the analysis. The findings of the study are included in Appendix D and were referenced throughout the strategic analysis in Section 2.7.

As for the recommendations for La Muela SAS, the following actions should be taken: include the Factor Logístico methodology in the department's procedures, implement a systematic calendar of the INVIMA registration process in order to avoid delays in compliance with the legislation, set a procedure for damage claims and losses in transportation based on previous experience of the NSK case, and monitor the procurement process through the SECOP II system.

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Appendices

Appendix A. *Internship Certificate*



www.lamuela.com.co
f LaMuela.S.A.S @lamuelasas

Bucaramanga, 26 de junio de 2026

A QUIEN INTERESE

LA MUELA S.A.S
NIT. 804.009.440-5

CERTIFICA QUE:

El (La) señor (a) **ESTHER SOFIA CIALEC PADILLA** identificado (a) con cédula de ciudadanía No. 1.006.983.861 de Lebrija, Santander; realizó prácticas profesionales del programa de **NEGOCIOS INTERNACIONALES** desde el 28 de enero de 2026 hasta el 19 de junio de 2026, en el marco del Convenio Interinstitucional de Prácticas Académicas, cumpliendo de manera satisfactoria las funciones y actividades asignadas.

La presente certificación se expide y se firma a los veintiséis (26) días del mes de junio de 2026.

MARISOL ROA ZAFRA
Coordinadora de Gestión Humana
LA MUELA SAS
NIT. 804009440-5

Sede principal Bucaramanga	Punto Seguridad industrial	Sede Bogotá	PBX: (57 7) 6340022 Bucaramanga
Cl 38 No. 35 - 53	CLL 34 # 33A-35	Cra 7B Bis No. 124 - 51	PBX: (57 1) 4866640 Bogotá
Barrio El Prado	Barrio EL Prado	Santan Barbara	

Appendix B. Sample Customs Documentation

**SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED**

10 SOI 10 PHETKASEM ROAD, HAT YAI, HAT YAI, SONGKHLA 90110 THAILAND
 TEL. +66 7434 4663 FAX. +66 7434 4677
 TAX IDENTIFICATION NUMBER 0107562000106 BRANCH NO.00001

ORIGINAL**COMMERCIAL INVOICE NO. 5040050344****INVOICE DATE** 09.03.2026**SAP NO.** 5240045541**CUSTOMER'S ORDER NO.** LML2026-02**BUYER CODE** 1015463**BUYER NAME** LA MUELA S.A.S. (NIT: 804009440-5)

BUYER ADDRESS CALLE 88 # 35 53, BUCARAMANGA, SANTANDER COLOMBIA
 TEL. +57 320 2219161

CONTACT PERSON: MS. TATIANA MONGADA E-MAIL: IMPORTACIONES@LAMUELA.COM.CO

SHIPPED BY SEA FREIGHT**TERM OF DELIVERY** FOB SONGKHLA**PORT OF LOADING** SONGKHLA, THAILAND**PORT OF DISCHARGE** BUENA VENTURA, COLOMBIA**PORT OF DESTINATION** BUENA VENTURA, COLOMBIA

MARKING & NUMBER	DESCRIPTION	QUANTITY (PCS)	QUANTITY (PACKAGE)	PRICE PER UNIT	AMOUNT (USD)
CIRENE	LATEX EXAM TEXTURE POWDER GLOVES SIZE S	4,459,000	4,459 CTN(S)	16.80	74,911.20
CIRENE	NITRILE EXAM TEXTURE POWDER FREE BLACK GLOVES SIZE M	100,000	100 CTN(S)	25.45	2,545.00
CIRENE	NITRILE EXAM TEXTURE POWDER FREE BLACK GLOVES SIZE L	100,000	100 CTN(S)	25.45	2,545.00

TOTAL		4,659,000	4,659 CTN(S)		80,001.20
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TOTAL GROSS WEIGHT 23,891.733 KGS **TOTAL AMOUNT** 80,001.20**TOTAL NET WEIGHT** 20,764.780 KGS **TOTAL FREE OF CHARGE** 0.00**TOTAL INVOICE AMOUNT** 80,001.20**TOTAL:** EIGHTY THOUSAND ONE US DOLLARS AND TWENTY CENTS**TERM OF PAYMENT:** PAY 50% UPON ORDER, BALANCE 2 WEEKS BEFORE SHIPMENT**ADVANCE PAYMENT RECEIPT:** 80,001.20 USD DATE: 10.11.2025, DATE: 04.02.2026**REMAINING BALANCE AMOUNT:** -**BENEFICIARY:** SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED.**ACCOUNT NO:** 055-8-53668-2**BENEFICIARY BANK:** KASIKORNBANK PUBLIC COMPANY LIMITED**SWIFT CODE:** KASITHBK**AGENT BANK:** BANK OF NEW YORK MELLON, NEW YORK**AGENT SWIFT:** IRVTUS3N**ALL LATE PAYMENTS WILL INCUR A PENALTY AT 1.5% PER MONTH FROM THE DUE DATE.****REMARK:****COUNTRY OF ORIGIN: THAILAND**

AUTHORIZED SIGNATURE

SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED

**SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED**

10 SOI 10 PHETKASEM ROAD, HAT YAI, HAT YAI, SONGKHLA 90110 THAILAND

TEL. +66 7434 4663 FAX. +66 7434 4677

TAX IDENTIFICATION NUMBER 0107562000106 BRANCH NO.00001

ORIGINAL**COMMERCIAL INVOICE NO. 5040050322****INVOICE DATE** 09.03.2026**SAP NO.** 5240045540**CUSTOMER'S ORDER NO.** LML2026-01**BUYER CODE** 1015463**BUYER NAME** LA MUELA S.A.S. (NIT: 804009440-5)**BUYER ADDRESS** CALLE 38 # 35 53, BUCARAMANGA, SANTANDER COLOMBIA

TEL. +57 320 2219161

CONTACT PERSON: MS. TATIANA MONCADA E-MAIL: IMPORTACIONES@LAMUELA.COM.CO

SHIPPED BY SEA FREIGHT**TERM OF DELIVERY** FOB SONGKHLA**PORT OF LOADING** SONGKHLA, THAILAND**PORT OF DISCHARGE** BUENA VENTURA, COLOMBIA**PORT OF DESTINATION** BUENA VENTURA, COLOMBIA

MARKING & NUMBER	DESCRIPTION	QUANTITY (PCS)	QUANTITY (PACKAGE)	PRICE PER UNIT	AMOUNT (USD)
CIRENE	LATEX EXAM TEXTURE POWDER GLOVES SIZE XS	1,130,000	1,130 CTN(S)	16.80	18,984.00
CIRENE	LATEX EXAM TEXTURE POWDER GLOVES SIZE S	1,465,000	1,465 CTN(S)	16.80	24,612.00
CIRENE	LATEX EXAM TEXTURE POWDER GLOVES SIZE M	1,920,000	1,920 CTN(S)	16.80	32,256.00
CIRENE	LATEX EXAM TEXTURE POWDER GLOVES SIZE L	221,000	220 CTN(S)	16.80	3,696.00

TOTAL		4,735,000	4,735 CTN(S)		79,548.00
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TOTAL GROSS WEIGHT 25,292.345 KGS **TOTAL AMOUNT** 79,548.00**TOTAL NET WEIGHT** 22,134.100 KGS **TOTAL FREE OF CHARGE** 0.00**TOTAL INVOICE AMOUNT** 79,548.00**TOTAL:** SEVENTY-NINE THOUSAND FIVE HUNDRED FORTY-EIGHT US DOLLARS**TERM OF PAYMENT:** PAY 50% UPON ORDER, BALANCE 2 WEEKS BEFORE SHIPMENT**ADVANCE PAYMENT RECEIPT:** 79,548.00 USD DATE: 10.11.2025, DATE: 04.02.2026**REMAINING BALANCE AMOUNT:** -**BENEFICIARY:** SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED.**ACCOUNT NO:** 033-1-53668-2**BENEFICIARY BANK:** KASIKORNBANK PUBLIC COMPANY LIMITED**SWIFT CODE:** KASITHBK**AGENT BANK:** BANK OF NEW YORK MELLON, NEW YORK**AGENT SWIFT:** IRVTUS3N**ALL LATE PAYMENTS WILL INCUR A PENALTY AT 1.5% PER MONTH FROM THE DUE DATE.****REMARK:****COUNTRY OF ORIGIN:** THAILAND

AUTHORIZED SIGNATURE

SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED

**SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED**

10 SOI 10 PHETKASEM ROAD, HAT YAI, HAT YAI, SONGKHLA 90110 THAILAND

TEL. +66 7434 4663 FAX. +66 7434 4677

TAX IDENTIFICATION NUMBER 0107562000106 BRANCH NO.00001

ORIGINAL**PACKING LIST NO. 5040050344****ISSUE DATE** 09.03.2026**SAP NO.** 5240045541**CUSTOMER'S ORDER NO.** LML2026-02**BUYER CODE** 1015463**BUYER NAME** LA MUELA S.A.S. (NIT: 804009440-5)**BUYER ADDRESS** CALLE 38 # 35 53, BUCARAMANGA, SANTANDER COLOMBIA

TEL. +57 320 2219161

CONTACT PERSON: MS. TATIANA MONCADA E-MAIL: IMPORTACIONES@LAMUELA.COM.CO

SHIPPED BY SEA FREIGHT**PORT OF LOADING** SONGKHLA, THAILAND**PORT OF DISCHARGE** BUENA VENTURA, COLOMBIA**PORT OF DESTINATION** BUENA VENTURA, COLOMBIA

MARKING& NUMBER	DESCRIPTION	QUANTITY (PCS)	QUANTITY (PACKAGE)	GROSS WEIGHT (KGS)	NET WEIGHT (KGS)
CIRENE	LATEX EXAM TEXTURE POWDER GLOVES SIZE S	4,459,000	4,459 CTN(S)	22,682.933	19,708.780
CIRENE	NITRILE EXAM TEXTURE POWDER FREE BLACK GLOVES SIZE M	100,000	100 CTN(S)	576.400	500.000
CIRENE	NITRILE EXAM TEXTURE POWDER FREE BLACK GLOVES SIZE L	100,000	100 CTN(S)	632.400	556.000
TOTAL		4,659,000	4,659 CTN(S)	23,891.733	20,764.780

REMARK:**COUNTRY OF ORIGIN: THAILAND**

AUTHORIZED SIGNATURE

SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED

**SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED**

10 SOI 10 PHETKASEM ROAD, HAT YAI, HAT YAI, SONGKHLA 90110 THAILAND

TEL. +66 7434 4663 FAX. +66 7434 4677

TAX IDENTIFICATION NUMBER 0107562000106 BRANCH NO.00001

ORIGINAL**PACKING LIST NO. 5040050322****ISSUE DATE** 09.03.2026**SAP NO.** 5240045540**CUSTOMER'S ORDER NO.** LML2026-01**BUYER CODE** 1015463**BUYER NAME** LA MUELA S.A.S. (NIT: 804009440-5)**BUYER ADDRESS** CALLE 38 # 35 53, BUCARAMANGA, SANTANDER COLOMBIA

TEL. +57 320 2219161

CONTACT PERSON: MS. TATIANA MONCADA E-MAIL: IMPORTACIONES@LAMUELA.COM.CO

SHIPPED BY SEA FREIGHT**PORT OF LOADING** SONGKHLA, THAILAND**PORT OF DISCHARGE** BUENA VENTURA, COLOMBIA**PORT OF DESTINATION** BUENA VENTURA, COLOMBIA

MARKING& NUMBER	DESCRIPTION	QUANTITY (PCS)	QUANTITY (PACKAGE)	GROSS WEIGHT (KGS)	NET WEIGHT (KGS)
CIRENE	LATEX EXAM TEXTURE POWDER GLOVES SIZE XS	1,130,000	1,130 CTN(S)	5,409.310	4,655.600
CIRENE	LATEX EXAM TEXTURE POWDER GLOVES SIZE S	1,465,000	1,465 CTN(S)	7,452.455	6,475.300
CIRENE	LATEX EXAM TEXTURE POWDER GLOVES SIZE M	1,920,000	1,920 CTN(S)	11,034.240	9,753.600
CIRENE	LATEX EXAM TEXTURE POWDER GLOVES SIZE L	220,000	220 CTN(S)	1,396.340	1,249.600
TOTAL		4,735,000	4,735 CTN(S)	25,292.345	22,134.100

REMARK:**COUNTRY OF ORIGIN: THAILAND**

AUTHORIZED SIGNATURE

SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED

ORIGINAL

 CERTIFICATE OF ORIGIN ISSUED BY THE FEDERATION OF THAI INDUSTRIES THAILAND		05COTH260300218 Certificate No.	
Consignor / Exporter SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED 10 SOI 10 PHETKASEM ROAD, HAT YAI, HAT YAI, SONGKHLA 90110 THAILAND		Member of the Federation – Membership Reg. No. 05EP00598 Notify LA MUELA S.A.S. (NIT: 804009440-5) CALLE 38 # 35 53, BUCARAMANGA, SANTANDER COLOMBIA TEL. +57 320 2219161 CONTACT PERSON: MS. TATIANA MONCADA E-MAIL: IMPORTACIONES@LAMUELA.COM.CO	
Consignee / Importer LA MUELA S.A.S. (NIT: 804009440-5) CALLE 38 # 35 53, BUCARAMANGA, SANTANDER COLOMBIA TEL. +57 320 2219161 CONTACT PERSON: MS. TATIANA MONCADA E-MAIL: IMPORTACIONES@LAMUELA.COM.CO			
Port of Loading SONGKHLA, THAILAND		Carrier SINAR BANDUNG V.898S	
Loading on / or about 09/03/2026		Port of Discharge BUELA VENTURA, COLOMBIA	
Invoice No. 5040050344		Date: 09/03/2026	
MARK & NOS.	DESCRIPTION OF GOODS	QUANTITY	GROSS WEIGHT
CIRENE CIRENE CIRENE	LATEX EXAM TEXTURE POWDER GLOVES SIZE S NITRILE EXAM TEXTURE POWDER FREE BLACK GLOVES SIZE M NITRILE EXAM TEXTURE POWDER FREE BLACK GLOVES SIZE L	4,659,000.000 PCS	23,891.733 KGS
CERTIFICATION This certificate is based on the information supplied to The Federation of Thai Industries by the consignor/exporter and it is not to be taken as amounting to a warranty or representation of fact by The Federation of Thai Industries or representatives. Date of issue : 10/03/2026.....		DECLARATION The undersigned duly authorized by the company certifies that the above mentioned goods are of Thailand origin.	
 MR. SUWIT TANRATANAKORN (Authorized Signature)		 MS. NAWAPORN SINSANGUAN (Authorized Signature)	
* The Certificate of Origin is issued under the Ministerial Regulation of Ministry of Commerce No. 240/2512 and Section 6 (5) of The Federation of Thai Industries Act. B.E. 2530 (1987 A.D.)			

FTI - 24521 / 2025N

F-CO-002 เริ่มใช้วันที่ 1 มิถุนายน 2565 แก้ไขครั้งที่ 2

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 Tel. + 66-2345-1000 www.fti.or.th

ORIGINAL

 CERTIFICATE OF ORIGIN ISSUED BY THE FEDERATION OF THAI INDUSTRIES THAILAND		05COTH260300216 Certificate No.	
Consignor / Exporter SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED 10 SOI 10 PHETKASEM ROAD, HAT YAI, HAT YAI, SONGKHLA 90110 THAILAND		Member of the Federation - Membership Reg. No. 05EP00598 Notify LA MUELA S.A.S. (NIT: 804009440-5) CALLE 38 # 35 53, BUCARAMANGA, SANTANDER COLOMBIA TEL. +57 320 2219161 CONTACT PERSON: MS. TATIANA MONCADA E-MAIL: IMPORTACIONES@LAMUELA.COM.CO	
Consignee / Importer LA MUELA S.A.S. (NIT: 804009440-5) CALLE 38 # 35 53, BUCARAMANGA, SANTANDER COLOMBIA TEL. +57 320 2219161 CONTACT PERSON: MS. TATIANA MONCADA E-MAIL: IMPORTACIONES@LAMUELA.COM.CO			
Port of Loading SONGKHLA, THAILAND		Carrier SINAR BANDUNG V.896S	
Loading on / or about 09/03/2026		Port of Discharge ERENA VENTURA, COLOMBIA	
Invoice No. 5040050322		Date : 09/03/2026	
MARK & NOS.	DESCRIPTION OF GOODS	QUANTITY	GROSS WEIGHT
CIRENE CIRENE CIRENE CIRENE	LATEX EXAM TEXTURE POWDER GLOVES SIZE XS LATEX EXAM TEXTURE POWDER GLOVES SIZE S LATEX EXAM TEXTURE POWDER GLOVES SIZE M LATEX EXAM TEXTURE POWDER GLOVES SIZE L	4,735,000.000 PCS	25,292.345 KGS
CERTIFICATION This certificate is based on the information supplied to The Federation of Thai Industries by the consignor/exporter and it is not to be taken as amounting to a warranty or representation of fact by The Federation of Thai Industries or representatives. Date of issue : 10/03/2026		DECLARATION The undersigned duly authorized by the company certifies that the above mentioned goods are of Thailand origin.	
 MR. SUWIT TANRATANAKORN (Authorized Signature)		 MS. NAWAPORN SINSANGUAN (Authorized Signature)	
* The Certificate of Origin is issued under the Ministerial Regulation of Ministry of Commerce No. 240/2512 and Section 6 (5) of The Federation of Thai Industries Act. B.E. 2530 (1987 A.D.)			

FTI - 24520 / 2025N

F-CO-002 เริ่มใช้วันที่ 1 มิถุนายน 2565 แก้ไขครั้งที่ 2

 FTI Office : 8th Flr., Creative Technology Bldg., 2 Nang Linchi Rd.,
 Thung Maha Mek, Sathon, Bangkok 10120 Thailand
 Tel. + 66-2345-1000 www.fti.or.th

Declaración General de Importación

Page 1 of 1

 Declaración de Importación		Privada		500	
2026 Espacio reservado para la DIAN (Antes de diligenciar este formulario lea cuidadosamente las instrucciones)				4. Número de formulario 352026000291355-1	
5. Número de Identificación Tributaria (NIT) 804009440		6. DV. 5		11. Apellidos y nombres o Razón Social LA MUELA S.A.S.	
13. Dirección CL 38 35 53		15. Teléfono 3202219161		16. Cód. Dpto. 35	
17. Cód. Ciudad Municipio 001		18. Cód. Dpto. 68		19. Cód. Ciudad Municipio 001	
24. Número de Identificación Tributaria (NIT) 800242502		25. DV. 6		26. Razón social del declarante autorizado AGENCIA DE ADUANAS A L C LTDA NIVEL 1	
29. Número documento de identificación 66733192		30. Apellidos y nombres MARIA LUISA MARTINEZ CABEZAS		27. Tipo usuario 26	
31. Clase Importador 02		32. Tipo declaración Inicial		33. Cod. 1 XX	
34. No. Formulario Anterior XXXXXXXXXXXX		35. Año - Mes - Día XXXX - XX - XX		36. Cod. Admón. XX	
37. Declaración de Exportación No. XXXXXXXXXXXXXXX		38. Año - Mes - Día XXXX - XX - XX		39. Cod. Admón. XX	
40. Cod. lugar ingreso BUN		41. Cod. Depósito 20950		42. Manifiesto de carga No. 116575016932038	
43. Año - Mes - Día 2026 - 04 - 21		44. Documento de transporte No. BKK-26030002		45. Año - Mes - Día 2026 - 03 - 09	
46. Nombre exportador o proveedor en el exterior SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED				47. País exportador THA	
48. Dirección exportador o proveedor en el exterior 10 SOI 10 PHETKASEM ROAD, HAT YAI, HAT YAI 90110				49. E-mail 667434@677	
51. No. de factura 5040050344		52. Año - Mes - Día 2026 - 03 - 09		53. Cod. país procedencia 776	
54. Cod. Modo Transporte 1		55. Código de Bandera 434		56. Cod. Dpto. destino 68	
57. Empresa transportadora CIA TRANSPORTALORA S.A.		58. Tasa de cambio \$ cív. 3.560.62		59. Subpartida arancelaria 4015120000	
60. Cod. Complementario XX		61. Cod. Suplementario XX		62. Cod. Modalidad C100	
63. No. cuotas o meses XX		64. Valor XX		65. Periodicidad del pago de la cuota XX	
66. Cod. país de origen 776		67. Cod. Acuerdo XXX		68. Forma de pago de la importación 08	
69. Tipo de importación 01		70. Cod. país compra 776		71. Peso bruto kgs. 49.184.07	
72. Peso neto kgs. 42.898.88		73. Cód. mercancía CT		74. No. bultos 9.394	
75. Subpartidas 1		76. Cod. unidad comercial 2u		77. Cantidad doms. 4.697.000.00	
78. Valor FOB USD 159.549.20		79. Valor fletes USD 6.380.00		80. Valor Seguros USD 111.68	
81. Valor Otros Gastos USD 800		82. Sumatoria de fletes, seguros y otros gastos USD 7.291.68		83. Ajuste valor USD 0.00	
84. Valor aduana USD 166.840.88		85. Código registro o licencia R		86. Número 50054502	
87. Cod. oficina 3		88. Año 2026		89. Programa No XXXXXXXXXX	
90. Cod interno del Producto 0		91. Descripción de las mercancías (No incluya la descripción de las mercancías a reportar con lo señalado en el arancel de aduanas en la subpartida arancelaria - Incluya marcas, seriales y otros) (Si el campo es insuficiente, continúe al respaldo de este formulario) DO 20261350170 DECLARACION(1-1) VI TO BUENO: VINVIMA-26-0039291 DE FECHA: 2026-0319, DEL REGISTRO: REG-50054502-20260319N. MERCANCIA NUEVA, AÑO DE FABRICACION: 02. RS. INVIMA 2025DM-0031710 FECHA DE EXPEDICION: 2025-11-21. FECHA DE VIGENCIA: 2035-11-21.; FACTURA COMERCIAL No. 5040050344 DE FECHA: MARZO 09 DEL 2026: PRODUCTO: GUANTES DE EXAMEN DE LATEX CON POLVO, COMPOSICION: LATEX DE CAUCHO NATURAL, USO: USO MEDICO. DISPOSITIVOS DESECHABLES DE USO MEDICO QUE SE UTILIZA PARA CUBRIR LA MANO O LOS DEDOS DEL EXAMINADOR, CON EL FIN DE PREVENIR LA CONTAMINACION ENTRE EL PACIENTE Y EL EXAMINADOR. EXCEPTO PARA PROCEDIMIENTOS QUIRURGICOS DOMESTICO, MARCA: CIRENE, REFERENCIA: SEGUN FACTURA: CIRENE. LATEX EXAM TEX(continúa al respaldo)		92. Valor pagos anteriores: 0	
128. Recibo oficial de pago anterior No.: XXXXXXXXXXXXXXXXXX		129. Fecha: XXXX XX XX		130. Espacio reservado DIAN - Actuación aduanera Estado de levante: Levante automático No hay declaración posterior	
131. Espacio reservado uso exclusivo Ministerio de Relaciones Exteriores		132. No. Aceptación declaración 352026000291355		133. Fecha: 2026 04 29	
134. Levante No. 352026000267800		135. Fecha 2026 - 04 - 30		136. Nombre Maria Luisa Martinez Cabezas	
137. C.C. No. CC 66.733.192		97. Espacio exclusivo para el sello de la entidad recaudadora (Fecha efectiva de la transacción) 		98. Pago Total \$ 0	
99. Espacio para Número autoadhesivo 91035030458321		Coloque el timbre de la máquina registradora al dorso de este formulario			

Fecha de Impresión: 2026-04-30 09:28:56

Descripción General Declaración de Importación

Page 1 of 1

[illegible]

BILL OF LADING**COPY NON-NEGOTIABLE**

Shipper SRI TRANG GLOVES (THAILAND) PUBLIC COMPANY LIMITED 10 SOI 10 PHETKASEM ROAD HAT YAI, HAT YAI, SONGKHLA 90110 THAILAND		Country of Origin 	Bill of Lading No. BKK-26030002
Consignee (if «To Order» so indicate) LA MUELA S.A.S. (NIT: 804009440-5) CALLE 38 # 35 53, BUCARAMANGA, SANTANDER COLOMBIA TEL. +57 320 2219161 CONTACT PERSON: MS. TATIANA MONCADA E-MAIL: IMPORTACIONES@LAMUELA.COM.CO		F/Agent Name and Ref. 	
Notify Party (No claim shall attach for failure to notify) LA MUELA S.A.S. (NIT: 804009440-5) CALLE 38 # 35 53, BUCARAMANGA, SANTANDER COLOMBIA TEL. +57 320 2219161 CONTACT PERSON: MS. TATIANA MONCADA E-MAIL: IMPORTACIONES@LAMUELA.COM.CO		 PEACE LINE (SHIPPING) GMBH - HAMBURG/GERMANY BILL OF LADING	
Place of Receipt SONGKHLA , THAILAND	Port of Loading SONGKHLA , THAILAND		
Vessel SINAR BANDUNG V.898S	Port of Discharge BUENAVENTURA , COLOMBIA	Place of Delivery BUENAVENTURA , COLOMBIA	No. of Bills of Lading 3 (THREE)
Marks and Numbers 9,394 CARTONS	No. of Pkgs or Shipping Units 2 X 40' HC	Description of Goods and Pkgs SHIPPER'S LOAD & COUNT	Gross Weight (KGS) G.W. 49,184.078
			Measurement CBM 141.510

AS PER ATTACHED SHEET

AS PER ATTACHED SHEET

TOTAL: NINE THOUSAND THREE HUNDRED NINETY FOUR CARTONS ONLY.

CY/CY

"FREIGHT COLLECT"

VESSEL: SINAR BANDUNG V.898S

AT PORT : SONGKHLA , THAILAND

ON BOARD : MARCH 04 , 2026

For Delivery please apply to:
 FRACHT COLOMBIA SAS
 NIT 9000633697 AV. CRA 86 # 51 - 66
 OFICINA 206 EDIFICIO WBC
 BOGOTA, BOGOTA 111071 COL

Excess Value Declaration Refer to Clause 7(2), 7(3) + 11 on reverse side

Shipped on board by the Carrier the Goods as specified above in apparent good order and condition unless otherwise stated, to be transported to such place as agreed, authorised or permitted herein and subject to all the terms and conditions appearing on the front and reverse of this Bill of Lading to which the Merchant agrees by accepting this Bill of Lading, any local privileges and customs notwithstanding

The particulars given above as stated by the shipper and the weight, measure, quantity, condition, contents and value of the Goods are unknown to the Carrier.

In WITNESS whereof one (1) original Bill of Lading has been signed if not otherwise stated above the same being accomplished the other(s), if any, to be void. One (1) original Bill of Lading must be surrendered duly endorsed in exchange for the Goods or delivery order.

Place and date of issue **BANGKOK , THAILAND** **MARCH 04 , 2026**

Signed on behalf of the Carrier:

DEXTRA INDUSTRY AND TRANSPORT CO.,LTD. ☐
 AS CARRIER ☐

by

[illegible]

(b) transfer the Goods from one conveyance to another, including but not limited to transshipping or carrying on another Vessel or conveyance or by any other means of transport than that named on page 2;

(e)load or unload the Goods at any place or port (whether or not each port is named on page 2

(g) load or carry the Goods on any Vessel whether named in this Bill of Lading or not.

(2) The liability set out in this Clause 17 may be invoked by Carrier for any purpose whatsoever, whether or not connected with the Carriage of the Goods, including loading or unloading other Goods, bunkering, undergoing repairs, adjusting instruments, picking up or landing any person. Anything done in accordance with Clause 17 (1) or any derogating there

from shall be deemed to be (i) within the contracted Carriage and shall not be a deviation and (ii) Carrier shall be entitled to full charges for any additional Freight, storage and all other expenses incurred by or on behalf of Carrier, of which shall be due and owing from the instant, and Carrier shall have a lien on the Goods for the same.

18. **Matters Affecting Passengers.** If at any time the Carriage is found to be affected by any hindrance, risk, danger, delay, difficulty or disadvantage of any kind, including but not limited to labour disruption such as strike or lock-out, accident, sabotage, theft, incident, explosion, fire, vandalism, connection of persons

canals, war, civil commotion, riotous unrest, piracy, act of terrorism and threat thereof and he waives arising from the circumstances giving rise to such hindrance, risk, danger, delay, difficulty or disadvantage existed at the time this contract was entered into or when the

Goods are received by the Carrier (whether or not the Cargo is commingled) may, at its sole discretion and without prior notice to Merchant, either (1) cancel bills of lading for Goods before they are loaded on the Vessel named on page 2 of this Bill of Lading, or (2) cancel bills of lading for Goods after they are loaded on the Vessel named on page 2 of this Bill of Lading.

is just, if Goods consigned to that port of discharge or place of delivery and shall be entitled to charge such additional Freight, or

(3) suspend the Carriage of the Goods and store them as here or initial, under cover or in the open end endeavor to forward them as soon as reasonably possible and shall be entitled to charge such storage costs and additional Freight; or

port which Carrier may deem safe and convenient, whereupon the responsibility of Carrier in respect of such Goods shall cease. Merchant shall pay any additional costs of the Carriage to, and delivery and storage at, such place or port.

(1) No Goods which are or may become dangerous, inflammable or damaging (including radioactive materials), shall be tendered to Carrier for Carriage without its express consent in writing, and without the Container as well as the Goods themselves being clearly marked on the outside, on each end, indicating the nature and character of such such Goods, and on each corner.

with any applicable laws, regulations or requirements. If any such Goods are delivered to Carrier without such written consent and/or marking, or if in the opinion of Carrier the Goods are or are likely to become of a dangerous, inflammable or damaging nature, they may at anytime

(2) Merchant warrants that the Goods are sufficiently packed in compliance with all laws or regulations and requirements with regard to the nature of the Goods.

(4) Nothing contained in this Clause shall deprive Carrier of any of its rights provided for

(1) Carrier shall not be obliged to give any notification of the arrival of the Goods to the Merchant hereunder.

(g) If Merchant fails to do so Merchant shall either terminate on a nonexclusive basis or accept a return shipment or overbills the owner, shipper, carrier, broker, and/or Merchant, and University/Carrier.

for all losses arising out of Merchant's refusal to remedy the situation. Carrier shall be entitled, without notice, to unpack the Goods if packed in Containers and/or to store the Goods secure, afloat, in the open or under cover, at the sole risk of Merchant. Such storage shall constitute a lien in favor of Carrier, and Merchant shall reimburse the Carrier at a rate of \$100.00 per day for all storage charges incurred.

(b) Merchant shall be responsible for the costs of such storage, as well as detention and demurrage and any other costs and expenses arising from or related thereto.

(f) Merchant warrants to the carrier or the carrier's family, says or does any becoming under Clause 20 (2), or if in the opinion of Carrier they are likely to deteriorate, decay, become worthless or incur charges whether for storage or otherwise in excess of their value, Carrier may, without prejudice to any other rights which it may have against Merchant, without notice

yet, destroy or dispose of the Goods and apply any proceeds or sale in reduction of the sums due to Carrier from Merchant. The Merchant shall indemnify Carrier against any claims made against the Carrier and/or any Servants or Agents due to the sale, destruction or disposal of the said Goods.

(4) Without prejudice to a earlier termination by virtue of low or any other clause of this Bill of Lading the responsibility of Carrier shall cease and the Goods shall be considered to be delivered at their own risk and expense in every respect when taken into the custody of customs or other authorities.

(1) Goods will only be delivered in a Container to Merchant if all Bills of Lading with respect to the contents of the Container have been surrendered authorizing delivery to a single Merchant at a single place of delivery. In the event that this requirement is not fulfilled Carrier may connect

the Container and, in respect of Goods for which Bills of Lading have been surrendered, deliver them to Merchant on a LCL basis. Such delivery shall constitute due delivery hereunder, but will only be effected against payment by Merchant of LCL service charges and any charges as provided for in LCL General Conditions of Carriage, in the event of any loss or damage to the Goods.

(2) If this is a FCL multiple Bill of Lading (as evidenced by the qualification of the tally acknowledged on page 2 to the effect that it is "One of ... part cargoes in the Container"), then

the Goods detailed on page 2 are said to comprise part of the contents of the Container indicated. If the Carrier is required to deliver the Goods to more than one Merchant and if all or part of the total Goods within the Container consist of bulk Goods, or are or become mixed or unmarked or unidentifiable, the holders of Bills of Lading relating to Goods within the Container

22. **General Average & Salvage**

(1) General average to be adjusted in any currency at any place selected by Charterer and according to the York-Antwerp Rules 1994. Merchant shall provide security as may be required by the Vessel owner or the Carrier to cover the estimated contribution of the Goods and any salvage and special or particular charges thereon.

(2) Cargo contributions in general average shall be paid even if such general average results from fault, neglect or error of the master, pilot, officers or crew. The BIMCO New Jason Clause is hereby expressly incorporated and obtainable from Carrier or its agents upon request.

The BIMCO Both-to-Blame Collision Clause is hereby incorporated into this Bill of Lading and obtainable from Carrier or its agents upon request.

convention or national law which cannot be separated from a private contract, the provisions he refers to to the extent of such inconsistency but not further be null and void. Unless otherwise expressly agreed in writing between Merchant and Camlin, the Terms and Conditions shall be the only terms governing the relationship between the parties.

Except as otherwise provided specifically herein any claim, dispute, suit or proceeding arising under this Bill of Lading and/or the contract between Carrier and the booking party shall be

governed by German law and shall be determined exclusively in the Hamburg courts. Cammer-
one I think the option to file a suit at Merchant's place of business.

ATTACHED SHEET FOR HB/L # BKK-26030002

FEEDER / VESSEL : SINAR BANDUNG V.898S

Page No 2

MARKS & NOS.	DESCRIPTION OF PACKAGES & GOODS
☐ CIRENE ☐	☐ LATEX EXAM TEXTURE POWDER GLOVES ☐
☐ CIRENE ☐	AND NITRILE EXAM TEXTURE POWDER FREE BLACK GLOVES. ☐
☐ CIRENE ☐	☐ INVOICE NUMBER : LML 2026-01 and LML2026-02
☐ CIRENE ☐	
☐ CIRENE ☐	
☐ CIRENE ☐	
☐ CIRENE ☐	
☐ CIRENE ☐	

CONTAINER/SEAL NO.

TGBU5181289 / THBM53927 / 4735 CARTONS / 25,292.345 KGS / 71.025 CBM / 40' HQ
TCLU7869036 / THBM53898 / 4659 CARTONS / 23,891.733 KGS / 70.485 CBM / 40' HQ

CONFIDENCIAL
USO EXCLUSIVO DE LA MUELA S.A.S



FRACHT COLOMBIA S.A.S
Calle 25 G 73B-90 Edificio Central Point-Tinkko
piso 11
Zip Code: 110931
Bogotá D.C. - Colombia
Mail: info@co.fracht.com
www.fracht.com.co

RELACION FLETES Y GASTOS

DIRECCIÓN DE IMPUESTOS Y ADUANAS NACIONALES

Señor Administrador

A continuación certificamos fletes del embarque AL COBRO con referencia.

Documento de Transporte HBL/AWB No: BKK-26030002
Exportador: SRI TRANG GLOVES PUBLIC COMPANY LIMITED
Consignatario: LA MUELA SAS
Origen: Songkhla, Thailand
Destino: Buenaventura, Colombia
Carrier: ONE
Nave / Viaje: SINAR BANDUNG V.898S

Concepto	Moneda	Monto
Freight Charges USD 3190 * Contenedor	USD	6.380,00
Terminal Handling Charges USD 400 * Contenedor	USD	800,00
Total :		7.180,00

La presente solicitud queda a responsabilidad del cliente y/o Agente de / dueño quienes definen la base gravable para el pago de los tributos y obligaciones aduaneras.

Quedamos a su entera disposición por cualquier consulta o ampliación al respecto.

Fecha emisión certi fletes 02/03/2026

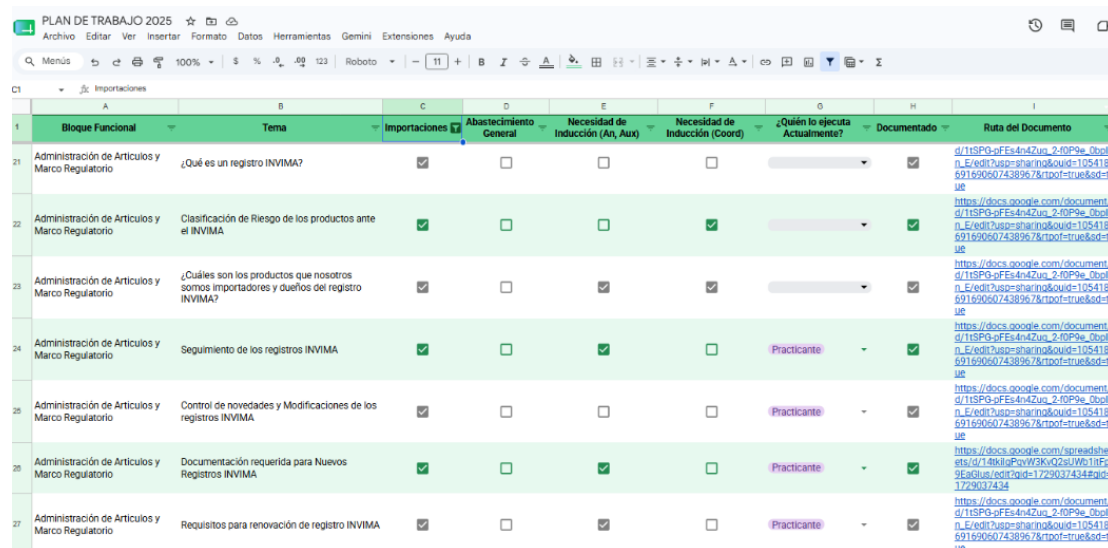
Yours Sincerely,

Angel Maria Herrera Rodriguez
Coordinador Operativo
Email: operaciones2@co.fracht.com

Appendix C. Intern-Developed Tracking Tools

The following tools were developed by the intern during the business practice at La Muela SAS (January–June 2026) and delivered to the Dpto. de Abastecimiento y Logística: Plan de Trabajo 2026 (weekly planning tool); Seguimiento Órdenes de Compra Importadas (purchase order tracking spreadsheet); LISTADO_PROYECTO_COSTOS.xlsx (logistics cost listing and quotation analysis); PROYECTOS_VS_FACTOR_LOGÍSTICO.xlsm (Factor Logístico pivot model covering 2012–2025 historical projects and 2026 operations).

- Plan de Trabajo 2026: Weekly work planning tool used to organize and track tasks across simultaneous import operations.



	A	B	C	D	E	F	G	H	I
	Bloque Funcional	Tema	Importaciones	Abastecimiento General	Necesidad de Inducción (An, Aux)	Necesidad de Inducción (Coord)	¿Quién lo ejecuta Actualmente?	Documentado	Ruta del Documento
21	Administración de Artículos y Marco Regulatorio	¿Qué es un registro INVIMA?	✓	□	□	□		✓	https://docs.google.com/document/d/1TSP0-qFEs4n4Zua_2-fOP9w_0bpln_Eredit7usp=sharelink&ouid=105418691690507438967&tpof=true&sd=tr
22	Administración de Artículos y Marco Regulatorio	Clasificación de Riesgo de los productos ante el INVIMA	✓	□	□	✓		✓	https://docs.google.com/document/d/1TSP0-qFEs4n4Zua_2-fOP9w_0bpln_Eredit7usp=sharelink&ouid=105418691690507438967&tpof=true&sd=tr
23	Administración de Artículos y Marco Regulatorio	¿Cuáles son los productos que nosotros somos importadores y dueños del registro INVIMA?	✓	□	✓	✓		✓	https://docs.google.com/document/d/1TSP0-qFEs4n4Zua_2-fOP9w_0bpln_Eredit7usp=sharelink&ouid=105418691690507438967&tpof=true&sd=tr
24	Administración de Artículos y Marco Regulatorio	Seguimiento de los registros INVIMA	✓	□	✓	□	Practicante	✓	https://docs.google.com/document/d/1TSP0-qFEs4n4Zua_2-fOP9w_0bpln_Eredit7usp=sharelink&ouid=105418691690507438967&tpof=true&sd=tr
25	Administración de Artículos y Marco Regulatorio	Control de novedades y Modificaciones de los registros INVIMA	✓	□	□	□	Practicante	✓	https://docs.google.com/document/d/1TSP0-qFEs4n4Zua_2-fOP9w_0bpln_Eredit7usp=sharelink&ouid=105418691690507438967&tpof=true&sd=tr
26	Administración de Artículos y Marco Regulatorio	Documentación requerida para Nuevos Registros INVIMA	✓	□	✓	□	Practicante	✓	https://docs.google.com/spreadsheets/d/178nKpPw73KvQ2a0W1nFp976d8us/edit?usp=sharing&ouid=105418691690507438967&tpof=true&sd=tr
27	Administración de Artículos y Marco Regulatorio	Requisitos para renovación de registro INVIMA	✓	□	✓	□	Practicante	✓	https://docs.google.com/document/d/1TSP0-qFEs4n4Zua_2-fOP9w_0bpln_Eredit7usp=sharelink&ouid=105418691690507438967&tpof=true&sd=tr

- Seguimiento Órdenes de Compra Importadas: Purchase order tracking spreadsheet monitoring shipment status, documentation requirements, and delivery timelines.

SEGUIMIENTO ORDENES DE COMPRA IMPORTADAS											
Archivo Editar Ver Insertar Formato Datos Herramientas Gemini Extensiones Ayuda											
Menús 100% 123 Calibri 11 B I A											
En coord. trans. Internacional / Pendiente confirmación fecha de zarpe											
1	A	B	C	D	E	F	G	H	I	J	K
	PROYECTO DE IMPORTACIÓN	TIPO DE TRANSPORTE	TIPO DE IMPORTACIÓN	ESTADO DE LA IMPORTACIÓN	ETO (Estimated Time of Departure)	ETA (Estimated Time of Arrival)	FECHA ESTIMADA NACIONALIZACIÓN	AGENCIA DE Aduanas	FECHA ESTIMADA DE LLEGADA AL CEDI	FECHA ESTIMADA DE DISPONIBILIDAD CEDI	FECHA REVISIÓN OBSERVACIÓN
2	FACTURA 2022	SIN ASIGNAR		FACTURA PRELIMINAR	--	--		SIN ASIGNAR		SIN FECHA ESTIMADA	25/05/2026 No se puede cerrar, corresponde a un ajuste del año 2022
3	IMP-SIN-1	AEREO	ORDINARIA	EN NACIONALIZACIÓN	10/04/2026	15/04/2026	30/05/2026	MERCURY	04/06/2026	19/06/2026	25/05/2026 En nacionalización // Fecha estimada de nacionalización última semana de mayo
4	IMP-AM-2	MARITIMO	ORDINARIA	COORD TRANSPORTE INT	--	--		MERCURY		SIN FECHA ESTIMADA	25/06/2026 En coord. trans. internacional // Pendiente confirmación fecha de zarpe
5	IMP-AM-3	MARITIMO	ORDINARIA	TRANSITO INTERNACIONAL	01/05/2026	07/06/2026	27/06/2026	MERCURY	02/07/2026	17/07/2026	25/05/2026 En trans. internacional // Fecha estimada de arribo 07/06/2026
6	IMP-AM-4	MARITIMO	ORDINARIA	PRODUCCIÓN	--	--		MERCURY		SIN FECHA ESTIMADA	25/05/2026 En producción // Sin fecha estimada de disponibilidad
7	IMP-CARE-81	MARITIMO	ORDINARIA	ACONDICIONAMIENTO CEDI	01/04/2026	11/04/2026	15/05/2026	MERCURY	19/05/2026	03/06/2026	25/05/2026 En acondicionamiento // Fecha estimada de disponibilidad 03/06/2026
8	IMP-CARE-83	AEREO	ORDINARIA	TRANSITO INTERNACIONAL	15/05/2026	22/05/2026	11/06/2026	MERCURY	16/06/2026	01/07/2026	25/05/2026 En transporte internacional // Fecha estimada de arribo 22/05/2026
9	IMP-CARE-94	MARITIMO	ORDINARIA	COORD TRANSPORTE INT	--	--		MERCURY		SIN FECHA ESTIMADA	25/06/2026 En coord. trans. internacional // Pendiente confirmación fecha de zarpe
10	IMP-DIAN-14	MARITIMO	ORDINARIA	TRANSITO INTERNACIONAL	18/05/2026	30/06/2026	10/07/2026	MERCURY	15/07/2026	30/07/2026	25/05/2026 Factor de empaque x 10 units // Fecha estimada de arribo 20/06/2026
11	IMP-DINA-1	MARITIMO	ORDINARIA	TRANSITO INTERNACIONAL	18/05/2026	20/06/2026	10/07/2026	MERCURY	15/07/2026	30/07/2026	25/05/2026 En trans. internacional // Fecha estimada de arribo 20/06/2026
12	IMP-EUR-25	SIN ASIGNAR	ORDINARIA	PRODUCCIÓN	--	--		SIN ASIGNAR		SIN FECHA ESTIMADA	
13											
14	IMP-FEX-1	SIN ASIGNAR	ORDINARIA	PRODUCCIÓN	--	--	19/01/1900	SIN ASIGNAR	24/01/1900	08/02/1900	En producción // Sin fecha estimada de disponibilidad
15	IMP-GARANTIA-HUF-2	AEREO	COURIER	SE ENCUENTRA EN MIAMI	--	--		SIN ASIGNAR		SIN FECHA ESTIMADA	En producción // El proveedor informa disponibilidad a mediados de julio
16	IMP-GC-171				--	--	19/01/1900	SIN ASIGNAR	24/01/1900	08/02/1900	Este item se encuentra en la bodega de Miami
17	IMP-GC-172	SIN ASIGNAR	ORDINARIA	PRODUCCIÓN	--	--		SIN ASIGNAR		SIN FECHA ESTIMADA	
18	IMP-HEFEI-3	MARITIMO	ORDINARIA	EN NACIONALIZACIÓN	22/03/2026	11/05/2026	01/06/2026	MERCURY	06/06/2026	21/06/2026	En producción // Sin fecha estimada de disponibilidad
19	IMP-HUF-125	MARITIMO	ORDINARIA	COORD TRANSPORTE INT	--	--		MERCURY		SIN FECHA ESTIMADA	En nacionalización // Fecha estimada de nacionalización 01/06/2026
20	IMP-MAX-1	SIN ASIGNAR	ORDINARIA	PRODUCCIÓN	--	--	19/01/1900	SIN ASIGNAR	24/01/1900	08/02/1900	En coord. trans. internacional // Pendiente confirmación la fecha de salida
21	IMP-MEDIMAX-5	SIN ASIGNAR	ORDINARIA	PRODUCCIÓN	--	--		SIN ASIGNAR		SIN FECHA ESTIMADA	En producción // Proveedor indica disponibilidad para el 15/06/2026
22	IMP-NSK-155	AEREO	ORDINARIA	ACONDICIONAMIENTO CEDI	08/04/2026	14/04/2026	04/05/2026	MERCURY	09/05/2026	24/05/2026	En producción // Sin fecha estimada de disponibilidad
23	IMP-NSK-156	MARITIMO	ORDINARIA	COORD TRANSPORTE INT	09/06/2026	14/07/2026		MERCURY		SIN FECHA ESTIMADA	En acondicionamiento // Fecha estimada de disponibilidad 03/06/2026
24	IMP-NSK-157	AEREO	ORDINARIA	COORD TRANSPORTE INT	--	--		MERCURY		SIN FECHA ESTIMADA	En coordinación de transporte internacional // Fecha estimada de zarpe 23/06/2026
25	IMP-PERFECT-6	SIN ASIGNAR	ORDINARIA	PRODUCCIÓN	--	--		SIN ASIGNAR		SIN FECHA ESTIMADA	En coord. trans. internacional // Sin fecha estimada de disponibilidad
26	IMP-RBOS-1	AEREO	ORDINARIA	EN NACIONALIZACIÓN	04/05/2026	13/05/2026	02/06/2026	MERCURY	07/06/2026	22/06/2026	En producción // Sin fecha estimada de disponibilidad
27	IMP-SOU-47	AEREO	COURIER	TRANSITO INTERNACIONAL	14/05/2026	14/06/2026	19/01/1900	N/A	24/01/1900	08/02/1900	En nacionalización // Fecha estimada de nacionalización 02/06/2026
28	IMP-TOOTH-18	MARITIMO	ORDINARIA	COORD TRANSPORTE INT	30/05/2026	06/07/2026		MERCURY		SIN FECHA ESTIMADA	En transporte internacional // Fecha estimada de disponibilidad 24/07/2026
29	IMP-WOOD-15	MARITIMO	ORDINARIA	TRANSITO INTERNACIONAL	22/05/2026	30/06/2026		MERCURY		SIN FECHA ESTIMADA	En coord. de transporte internacional // Fecha estimada de zarpe 30/05/2026
30											En transporte internacional // B fecha estimada de arribo 30/06/2026

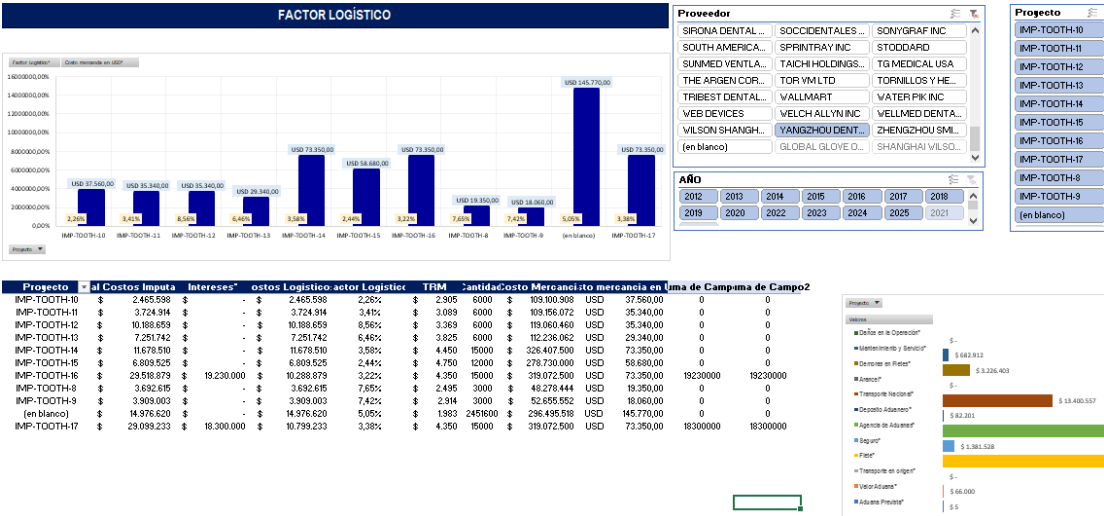
- Prácticas SOFIA.xlsx: Comprehensive activity log documenting all internship tasks and outputs.

Prácticas SOFIA .XLSX							
Archivo Editar Ver Insertar Formato Datos Herramientas Gemini Ayuda							
Menús 100% 123 Calibri 11 B I A							
Fecha							
1	A	B	C	D	E	F	G
1	Fecha	Tareas	Tiempo estimado (h)		TOTAL	139	
2	4/5/2025	Video Internship	2		Responsabilidad de Impo	85	
3		Actualización Drive CONTACTOS PROVEEDORES Y EQUIPOS PROSPECTO 360 y envío de correos	1		En proceso	1	
4		Entrevista con el Ing David	2		Faltantes	19	
5		Revisión plantilla PLAN DE TRABAJO 2025	2		Listos	63	
6		Documentación MALLAS DE INDUCCIÓN	1				
7	5/5/2025	Revisión plantilla PLAN DE TRABAJO 2025	1h30				
8		Revisión de ítems homólogos	1				
9		Memoire	2h30				
10		Actualización Drive CONTACTOS PROVEEDORES Y EQUIPOS PROSPECTO 360 y envío de correos	1				
11	6/5/2025	Checklist REFINE para SPI	2				
12		Comité de compras NSK	2				
13		Checklist REFINE para SPI	2				
14		Memoire	1				
15	7/5/2025	Actualización Drive CONTACTOS PROVEEDORES Y EQUIPOS PROSPECTO 360 y envío de correos	1				
16		Checklist REFINE para SPI	2				
17		Actualización Drive CONTACTOS PROVEEDORES Y EQUIPOS PROSPECTO 360 y envío de correos	1				
18		Memoire	3				
19	8/5/2025	Cuenta de compensación	4				
20		Actualización Drive CONTACTOS PROVEEDORES Y EQUIPOS PROSPECTO 360 y envío de correos	3				
21		Capacitación vial	1				
22		Tablas de homólogos					

- LISTADO_PROYECTO_COSTOS.xlsx: Logistics cost listing and quotation analysis tool.

CodSAI	DescripcionArtículo	PROVEEDOR	PARTIDA ARANCELAR	ARANCE	TIPO DE TP1	PAIS DE ORIGEN	LEAD TIM	FACTOR LOGÍSTICO	MÍNIMA DE	ÚLTIMO PRECIO DE VENTA
G C-87	GC GOLD FUJII LINING MINIPACK REF 002580	GC AMERICA INC	3006400000	0	BIMODAL	USA	5	8.00%		148,170.48
G C-88	GC GOLD FUJII AUTOCURADO N° 21 MINIPACK REF 002581	GC AMERICA INC	3006400000	0	BIMODAL	USA	5	8.00%		136,602.62
G C-83	FUJII LINING LC CEMENTO MINIPACK REF 002233	GC AMERICA INC	3006400000	0	BIMODAL	USA	5	8.00%		169,878.68
G C-240	SOLARE P LATIN AMERICA A2 4.7g (2.7m) REF 4330301 UND	GC AMERICA INC	3006400000	0	BIMODAL	USA	5	8.00%		32,043.62
G C-241	SOLARE P LATIN AMERICA A3 4.7g (2.7m) REF 4330301 UND	GC AMERICA INC	3006400000	0	BIMODAL	USA	5	8.00%		91,298.18
G C-266	SOLARE X LATIN AMERICA A2 5g (2.7m) REF 4430011 UND / 0	GC AMERICA INC	3006400000	0	BIMODAL	USA	5	8.00%		111,300.63
G C-269	SOLARE X LATIN AMERICA A3 5g (2.7m)	GC AMERICA INC	3006400000	0	BIMODAL	USA	5	8.00%		112,216.08
G C-724	IMPASTE PLUS - PASTA TOPICA CON CALCIO Y FOSFATO FR	GC AMERICA INC	33069000000	15	BIMODAL	USA	5	8.00%		110,292.66
G C-324	SOLARE UNIVERSAL BOND S ML REF 011966	GC AMERICA INC	3006400000	0	BIMODAL	USA	5	8.00%		155,562.22
G C-77	FUJII PLUS MULTIPROPOSITO MINIPACK REF 002232	GC AMERICA INC	3006400000	0	BIMODAL	USA	5	8.00%		150,398.10
G C-311	EQUA FORTI FIL A2 RESTAURADOR AUTOADHESIVO PARA	GC AMERICA INC	3006400000	0	BIMODAL	USA	5	8.00%		16,106.25
G C-90	GC GOLD FUJII AUTOCURADO N° 22 MINIPACK REF 002582	GC AMERICA INC	3006400000	0	BIMODAL	USA	5	8.00%		147,525.00
G C-116	IMPASTE - PASTA TOPICA CON CALCIO Y FOSFATO VANILIA	GC AMERICA INC	3306900000	15	BIMODAL	USA	5	8.00%		111,063.24
G C-44	ERITEX-BANDA PARA PULIDO MEDIO VERDE REF 473021	GC AMERICA INC	808490000	5	BIMODAL	USA	5	8.00%		140,096.70
G C-82	GC GOLD FUJII LC MINIPACK A3 REF 002584	GC AMERICA INC	3006400000	0	BIMODAL	USA	5	8.00%		169,626.67

- PROYECTOS_VS_FACTOR_LOGÍSTICO.xlsm: Pivot-based logistics cost matrix calculating the Factor Logístico for each import project (2012–2025 historical data + 2026 operations).



Appendix D. Market Research Results — Colombian Healthcare and Medical Device Sector

This appendix presents the deliverable corresponding to Specific Objective 5 (Section 1.3.2): market research conducted on the Colombian healthcare sector during January–June 2026. The research covers the regulatory landscape, demand trends, competitive benchmarking, import sourcing analysis, and strategic sourcing recommendations derived from the internship activities. Results were directly applied in Section 2.5 (PEST, Porter’s Five Forces, Input-Output Matrix), Section 2.7 (Ansoff Matrix and market aspects), and Section 5.1.2 (sourcing insights incorporated into the Factor Logístico model and supplier communication strategy).

Appendix D. Market Research Results — Colombian Healthcare and Medical Device Sector

Research conducted as part of Specific Objective 5 - January-June 2026 - Prepared by the intern at La Muela SAS

1. Sector overview and regulatory landscape

Sources: MinSalud, INVIMA, DANE, sector publications

- Colombia's healthcare sector operates under strict INVIMA sanitary surveillance. All medical devices must hold active sanitary registration (Registro Sanitario) under Decree 4725 of 2005 prior to commercialization.
- The INVIMA classification system divides medical devices into four risk categories (I-IV). Products imported by La Muela SAS span Categories II-IV, requiring periodic renewal and technical dossiers.
- DIAN import duties for medical and dental devices range from 0% to 15% depending on HS code classification; PPE items (e.g., gloves, masks) generally qualify for preferential tariff rates under existing trade agreements.
- Public procurement for medical devices in Colombia is governed by Law 80/1993 and Colombia Compra Eficiente, which requires registered suppliers to participate in public tenders (licitaciones) through the SECOP II platform.

2. Market size and demand trends

Sources: DANE, ProColombia, MinSalud healthcare investment reports

- Colombia's medical device market is estimated at approximately USD 1.2 billion annually, with sustained growth driven by public healthcare infrastructure investment and increasing private health insurance coverage.
- The dental equipment and supplies segment represents one of the fastest-growing subsectors, with increasing adoption of digital dental technology (CAD/CAM, digital radiography, intraoral scanners) in private practice and hospital settings.
- Demand for PPE and occupational health products has remained elevated post-pandemic, driven by expanded OHS regulatory requirements across Colombian industries (Resolution 0312/2019).
- The B2G segment (government procurement) represents a growing opportunity, particularly through hospital modernization programs and Armed Forces healthcare supply contracts managed through SECOP II.

3. Competitive landscape findings

Benchmarking of key national distributors

- Casa Dental Gabriel Velásquez (Cali):** Strong presence in Valle del Cauca; primarily focused on dental equipment and consumables. Direct importation from European and Asian suppliers.
- GlobalDentt SAS (Bogotá):** National reach; competitive pricing on Chinese dental equipment; lower emphasis on post-sale technical service.
- Casa Dental Eduardo Daza:** Regional focus (Santander); overlapping product portfolio with La Muela SAS; limited international supplier network.
- Representaciones Dentales de Colombia:** Broad national distribution; focus on consumables and materials rather than capital equipment.
- Differentiation of La Muela SAS:** 35+ years in the market, exclusivity agreements with key suppliers, B2B/B2C/B2G coverage, and post-sale technical service distinguish the company from most competitors.

4. Import sourcing analysis

Based on LISTADO_PROYECTO_COSTOS data and supplier network mapping

- China** accounts for the highest volume of sourced products (30+ suppliers), offering competitive pricing for dental consumables, equipment components, and PPE. The Factor Logístico for Chinese suppliers via maritime transport typically ranges from 18%-28% of FOB value.
- United States and Europe** (Italy, Netherlands) supply high-value technology products such as Carestream Dental imaging systems and Lambda SPA equipment. The Factor Logístico for these origins tends to be higher (25%-35%) due to EXW Incoterms and bimodal transport costs.
- Thailand and Japan** are strategic origins for PPE (Sri Trang Gloves) and precision dental instruments (NSK Nakanishi). Transit times of 30-45 days require proactive order planning to avoid stock-outs.
- Key finding:** The Factor Logístico varies significantly by transport mode and Incoterm. Air freight typically produces a Factor Logístico 15-20 percentage points higher than maritime freight for equivalent product value, reinforcing the importance of the cost matrix developed during the internship.

5. Strategic sourcing recommendations derived from the market research

→ B2G channel development

Formal registration on SECOP II and systematic monitoring of public tenders for hospital equipment, PPE, and dental supplies could significantly expand revenue from the government segment, particularly Armed Forces and public hospital networks.

→ Digital dental technology positioning

Growing adoption of intraoral scanners, CAD/CAM milling units, and digital radiography in Colombian dentistry represents an expansion opportunity aligned with La Muela's Carestream and Rayshape supplier relationships.

→ Transport mode optimization

Shifting eligible Asian suppliers from air to maritime freight — where product characteristics and order volumes allow — can reduce the Factor Logístico by 15-20 percentage points, improving product cost competitiveness and margin.