

Trilogy International Partners

Disclosure under Treasury Regulations Section 1.1273-2(f)(9)(i) Relating to Exchange of Trilogy International Partners LLC's and Trilogy International Finance Inc.'s 8.875% Senior Secured Notes due 2022 for Trilogy International South Pacific LLC's and TISP Finance, Inc.'s 8.875% Senior Secured Notes due 2023

On June 7, 2021, pursuant to an exchange offer, certain holders of Trilogy International Partners LLC's and Trilogy International Finance Inc.'s 8.875% Senior Secured Notes due 2022 (the "Old 2022 8.875% Notes") exchanged such Old 2022 8.875% Notes for Trilogy International South Pacific LLC's and TISP Finance, Inc.'s 8.875% Senior Secured Notes due 2023 (the "New 2023 8.875% Notes").

Pursuant to Treasury Regulations Section 1.1273-2(f)(9)(i), the issuers have determined that the Old 2022 8.875% Notes and New 2023 8.875% Notes are "traded on an established securities market" within the meaning of Treasury Regulations Section 1.1273-2(f)(9). Furthermore, the issuers have determined the fair market value (which can be stated as issue price) of the New 2023 8.875% Notes to be as follows (stated as a percentage of par): 103.558 percent of par.

ISSUE PRICE: 103.558%

ISSUE DATE: June 7, 2021

Trilogy International Partners does not provide tax advice to its investors. All investors are urged to consult their own tax advisors regarding the particular consequences of the exchange offer described herein, including the applicability and effect of all U.S. federal, state, and local and non-U.S. tax laws.