

The following General Purchasing Conditions (the “**General Conditions**”) apply for all transactions conducted by Hansen Drives Limited, with registered office at Plot Number 3, Suzlon Infrastructure Limited-SEZ, Village Karumathampatty and Kittampalayam, Annur Road, Coimbatore-641659, Tamilnadu, India (“**HANSEN**”), in its capacity as a Purchaser of goods and services.

## **PURCHASING CONDITIONS**

### **I. Purchase order**

A purchase order (“**Purchase Order**”) shall only be deemed validly placed on behalf of HANSEN if it is issued in writing and signed by a duly authorised representative of HANSEN. Electronic Purchase Orders shall only be valid if so provided in a separate contract between the Supplier (as defined herein) and HANSEN. A Purchase Order transmitted by fax shall be deemed to be a written Purchase Order.

Agreements made orally, either directly or by telephone, are only valid if confirmed in writing.

On acceptance of the Purchase Order, these General Conditions are incorporated by reference and form part of the contract to which the Purchase Order relates or which results from the acceptance of the Purchase Order. They shall also apply in respect of all future supply contracts between the supplying party (the “**Supplier**”) and HANSEN, even if the application of these General Conditions is not expressly agreed in connection with such future supply contracts.

HANSEN expressly rejects the standard or special terms and conditions of sale of the Supplier, regardless of whether these are communicated prior to or after the time of dispatch of the Purchase Order. Such terms and conditions of sale of the Supplier shall never form part of the Purchase Order, unless expressly agreed in writing by HANSEN. For avoidance of doubt, these General Conditions shall apply even if HANSEN accepts delivery from or makes payment to the Supplier without any reservations being expressed, despite being aware of the existence of conditions which conflict with or deviate from these General Conditions.

### **II. Acceptance of Purchase Order**

The Supplier shall give prompt written confirmation (to be duly dated, approved and signed) of every Purchase Order received from HANSEN. In the event the Supplier fails to provide a written confirmation of the Purchase Order within 14 days from the dispatch of the Purchase Order, HANSEN may, at its sole discretion, cancel the Purchase Order.

Any modification or additions to the contents of the Purchase Order shall be separately indicated as such in the written reply of the Supplier to HANSEN and shall be considered as a rejection of the Purchase Order in conjunction with a new quotation on the part of the Supplier.

Any drawings, diagrams, HANSEN Quality Standards or other documents pertaining to the Purchase Order remain the property of HANSEN, who retains all property rights (including the copyright) relating to said documents. The Supplier shall be responsible for verifying the Purchase Order for consistency between the Purchase Order and such documents and specifications provided by HANSEN and, in the case of discrepancies, immediately make appropriate inquiries with HANSEN. This applies in particular to the Index specified for the relevant drawing in the Purchase Order. If the Supplier does not accept the Purchase Order, all these documents shall be returned to HANSEN, free of charge and without any delay. In such case, the Supplier shall refrain from making any use of the information disclosed in the documents and, if HANSEN so requests, confirm that all copies have been destroyed and the information is not retained in any form whatsoever.

HANSEN may, at any time before completion of the Purchase Order and in writing, make changes in quantities and specifications, delivery schedules, and methods of shipment and packaging. If such changes cause an increase or decrease in costs or in the time required for performance, Supplier shall promptly notify HANSEN within 5 calendar days from the date of receipt by Supplier of the notification of change and an adjustment shall be made accordingly. Any change or substitution made by the Supplier must be approved in advance by HANSEN.

An offer from Supplier irrevocably binds Supplier for a period of 60 days as from the date of its receipt by HANSEN.

### **III. Prices**

The agreed contract prices are fixed prices in INR or any other foreign currency as may be specified in the Purchase Order.

Unless otherwise agreed, the prices quoted are for the goods to be delivered to HANSEN’s premises (or any other address specified in the Purchase Order). All checking, labelling, packaging, freight etc. costs are to be

borne by the Supplier. The Supplier shall also be responsible for carrying out all formalities and administrative requirements in relation to such delivery. The Supplier shall also bear all risks of loss or damage to the goods until such time as they have been delivered. With respect to the supply of services, the place of performance shall be specified by HANSEN in the Purchase Order.

Any taxes that are billed to HANSEN shall be separately stated in the invoice raised by the Supplier. Please refer to Annex A for applicable statutory levies and related formalities.

HANSEN shall make payments subject to any applicable withholding taxes. The parties hereby agree that they shall endeavor to conduct the transaction in a tax efficient manner and minimize the tax burden being passed on to HANSEN.

Unless otherwise agreed in writing, no charge shall be made to HANSEN for the drafting of quotations, project planning documentation or other planning work.

#### **IV. Delivery**

Time is expressly made of the essence of this contract. The agreed delivery time (as per purchase order) commences on the day on which the Purchase Order is placed. For delivery dates specified in terms of calendar weeks, the delivery date is deemed to be the Friday of the week in question. In respect of the supply of goods, the delivery date refers to the date the goods (accompanied by the full documentation, including as the case may be, inspection reports and operating and safety instructions) are received by HANSEN at the premises specified in the Purchase Order. For the avoidance of doubt any preparation time required in connection with the Purchase Order, such as the required time for packaging and transportation, shall be included in the delivery time. In respect of services, and unless otherwise agreed, the delivery date refers to the date of completion of the services in the premises designated by HANSEN (including delivery of the full documentation required in connection with the performance of such services).

If delivery was contractually agreed for a specific calendar date and was not made by such date, the delay shall be deemed to have been duly established without any need for HANSEN to give notice of default or grant a period of grace.

If the Supplier defaults on its delivery commitments, HANSEN is entitled, upon the giving of notice of such default, to take remedial action, either itself or through the agency of third parties, at the expense of the Supplier, and/or to demand compensation from the Supplier for any and all damages suffered by HANSEN as a result of or in connection with such default. In particular, if as a result of the failure of the Supplier to meet the agreed delivery date, HANSEN incurs contractual penalties, HANSEN shall have the right to charge the Supplier for the amount of said penalties. Without prejudice to the foregoing right of HANSEN to claim full compensation for damages proven to have been actually suffered, if the Supplier defaults on its delivery commitments, Supplier shall in any case be liable to pay a contractual penalty amounting to 0.2% per calendar day of the delay, up to a limit of 10% of the total value of the Purchase Order. All such remedies shall be without prejudice to any rights and remedies HANSEN has under applicable laws and regulations, equity or contract.

Regarding remediation through the intervention of third parties, if the Supplier is in possession of documents required by HANSEN or the third party concerned for the performance of the contractual obligation, the Supplier shall transfer these promptly to HANSEN free of charge. Insofar as intellectual property rights impede HANSEN or the relevant third party in delivery/performance, the Supplier shall be obliged to promptly procure a release from said rights.

It is hereby clarified that acceptance of delayed delivery or performance without express reservation of rights by HANSEN does not imply a waiver by HANSEN of any rights or remedies under applicable laws and regulations, equity or contract arising from the delayed delivery or performance.

If, for whatever reason, the Supplier has reason to doubt its ability to meet the agreed delivery or performance date, it shall inform HANSEN immediately of these circumstances and the expected duration of the delay in writing. HANSEN may, in its sole discretion and without waiving any other rights available to it under applicable law and regulations, equity or contract, (a) permit delayed delivery or performance; or (b) call upon the Supplier for expedited shipments. In such events, the Supplier shall take all necessary measures, including but not limited to, special shipments, additional personnel, overtime and night-work, multiple shift operation, weekend and public holiday work, in order to meet the original date. HANSEN shall incur no additional costs as a result of these additional measures.

#### **V. Further delivery modalities**

All shipments shall be packed in suitable containers for protection in shipment and storage and shall conform to the specifications, if any, of HANSEN. The Supplier is obliged to use environmentally friendly packaging which can be reused, recycled or disposed of at low cost.

All necessary information regarding the contents, storage and transportation shall be permanently attached to the packaging in an easily visible position. In particular, the contents shall be clearly identified on the outside of the packaging by means of the HANSEN Ident number, order number and order item. The Supplier shall observe all applicable law relating to the shipping of dangerous goods.

Bills of lading and delivery notes shall include the HANSEN order number, line number and Ident number and the customs tariff number of the Supplier and shall accompany the relevant delivery. Insofar as no conflicting dispatch and shipping provisions are stipulated in the Purchase Order, delivery is to be carried out at the HANSEN's premises.

The Supplier shall provide the following information:

- number of colli
- weight per colli and total weight of the shipment
- measurement of the colli
- HANSEN order number and line number
- place of loading of the goods

The mail shall be addressed in copy to the person in charge at the purchasing department of HANSEN as well as to the shipping department of HANSEN (in each case as identified in the Purchase Order).

The Supplier shall allow sufficient time (with a minimum of 5 working days) for loading and dispatch when fixing the staging date.

All goods shall be shipped on carriers certified compliant with C-TPAT (Customs Trade Partnership against Terrorism).

HANSEN shall only take delivery of the quantities or number of units specified in the Purchase Order. Over-deliveries, under-deliveries or early deliveries are only permissible after consultation with and prior written confirmation of HANSEN. In the case of early deliveries, HANSEN may elect to return the goods to the Supplier, at the Supplier's expense. Further, HANSEN is not bound to make payment to the Supplier in case of (a) under deliveries, until the entire quantity or number of units specified in the Purchase Order are delivered; (b) early deliveries, until the date for delivery of the goods is due; and (c) over deliveries, for the quantities or units delivered in excess of that specified in the Purchase Order.

With respect to supply arrangements based on weight, the weights specified in HANSEN's drawings shall apply. If HANSEN accepts a supply arrangement on the basis of actual weight, the values established by HANSEN during the goods receiving inspection shall determine the quantities, weights and measurements. Any evidence to the contrary must be produced by the Supplier.

The location of the passing of title and risk to the goods supplied by the Supplier shall be the delivery address specified by HANSEN in the Purchase Order.

#### **VI. Insurance**

Supplier shall maintain, at its own cost and expense, from a reputable insurance company, adequate and sufficient insurance for the type of business engaged in by the Supplier in compliance with all applicable regulations and in accordance with the industry standards expected for a company conducting similar activities. Without prejudice to the foregoing, the Supplier shall maintain, as a minimum, comprehensive, general and product liability insurance. Supplier shall provide HANSEN with certificates of insurance evidencing such coverage, upon HANSEN's written request.

HANSEN shall maintain transportation insurance with respect to the supply of the goods.

In the case of transportation by a shipping company, the shipping company shall be informed by the Supplier that HANSEN is a customer exempt from forwarding, logistics and warehousing insurance (CMR insurance).

#### **VII. Payment**

Payment shall be made in accordance with the terms and conditions specified by HANSEN in the Purchase Order.

Unless otherwise agreed, payment shall be made within 60 days after the end of the month of delivery and acceptance of the goods or services. Such payment shall be made by means of the payment method to be selected by HANSEN. The relevant period for payment shall commence from either the agreed delivery date or the actual delivery date, whichever is the later. The period of payment shall not commence, however, before receipt of an invoice.

Payments governed by discount provisions are subject to performance of the contractual obligations.

All invoices shall be submitted in duplicate, to the address specified in the Purchase Order, immediately after delivery has been carried out. In addition to the order number and order item, the invoices shall contain the order date, the delivery note number, the HANSEN Indent number, the country of origin, the customs tariff number, the Supplier's permanent account number, tax deduction account number and any other details as may be specified by HANSEN from time to time.

The invoices issued by the Supplier shall meet applicable value added or sales tax regulations.

### **VIII. Warranty**

#### **VIII.1. Warranty provisions**

The delivery items supplied by the Supplier shall be :

- (i) new and of prime merchantable quality,
- (ii) free of any apparent and/or hidden defects in design, materials and workmanship, and free of damage incurred during the transport and/or delivery operations,
- (iii) strictly in accordance the technical characteristics specified in HANSEN's Purchase Order, as well as the technical documentation, regulations, the VDE regulations, DIN/ISO Standards, HANSEN FollowMe quality Standards, paint specifications and drawings, which are all included in the contractual requirements regarding the properties of the delivery items,
- (iv) strictly in conformity with applicable laws and regulations (including equipment safety law and accident prevention regulations) and orders from the competent authorities and the relevant state of the art. It is hereby clarified that the reference to applicable laws and regulations includes the laws of India as well as the laws of the jurisdiction where the Supplier is established, as well as the laws of the country of the HANSEN end customer, insofar as this has been disclosed in the Purchase Order);
- (v) fully meeting the normal requirements as to usability, reliability, life cycle, as well as the purpose and destination of which the Supplier has knowledge or of which it should reasonably have knowledge (it being understood that the Supplier shall be deemed to have made careful inquiries about such purpose and destination of the supplies),
- (vi) fit for the particular purposes intended by HANSEN; and
- (vii) free from asbestos.

The warranties as listed above shall survive inspection, testing and acceptance, if any.

For the avoidance of doubt, the Supplier's warranty hereunder shall fully take into account the general requirements of the gear manufacturing industry for wind turbine applications. Furthermore, the Supplier shall be liable for defects resulting from faulty instructions as well as imperfection.

Without prejudice to the above, all machinery shall meet and be certified to meet all applicable legal requirements, including the requirements of the current Machinery Directive 98/37/EC and, as from its entry into effect, the revised Machinery Directive 2006/42/EC, and any subsequent adaptations thereof.

By accepting the Purchase Order, the Supplier confirms that the delivery items shall fully comply with the requirements of HANSEN and with the warranties set forth above.

#### **VIII.2. Warranty Period**

The Supplier's warranty hereunder shall expire 2 years after successful completion of commissioning at the HANSEN end customer's wind turbine site, with a maximum of 3 years after the date of delivery. The date of commencement of the warranty is the date of defect-free receipt of goods by HANSEN or the date of successful commissioning at the end customer's wind mill site. In case the Supplier offers a standard warranty period which is longer than the period referred to here above, the applicable warranty period shall be extended to such standard warranty period.

For the avoidance of doubt, the warranty shall also cover parts manufactured or delivered by sub suppliers. Further, the warranties shall extend to HANSEN's customers as well.

#### **VIII.3. Liability and Remediation**

Supplier shall indemnify, defend and hold harmless HANSEN from and against any and all claims, damages and expenses incurred by HANSEN due to any non-conformity with the provisions of this Clause VIII (each a "Defect").

The Supplier undertakes to remedy, within the period of time reasonably determined by HANSEN (which shall under no circumstances exceed 14 calendar days), any Defect occurring during the warranty period referred to in Clause VIII.2. At HANSEN's discretion (and without prejudice to any other rights and remedies of HANSEN under applicable laws and regulations, equity or contract), remedial action to be taken by the Supplier may be either the elimination of Defects that have occurred or the delivery of replacement items without Defects within the time specified by HANSEN in this respect.

The costs incurred as a result of any remedial action, in particular transportation costs, travelling expenses, development costs, disassembly and re-assembly work and other work and material costs, shall be borne solely by the Supplier.

In the event the Supplier fails to meet its contractual obligations, HANSEN is entitled to claim, at its sole discretion, specific performance or damages instead of performance. This does not affect the right to discount.

For the avoidance of doubt, if claims are made against HANSEN for breach of local government safety regulations, or for a breach of domestic or foreign product liability regulations on the grounds of a Defect, either actual or presumed, that can be attributed to the goods and services of the Supplier, HANSEN is entitled to claim full compensation from the Supplier for any damages and/or expenses incurred.

#### **VIII.4. Supplier's quality management system and inspection by HANSEN upon receipt of the goods**

The Supplier warrants that it has and maintains a strict and efficient quality management system and agrees that the inspection carried out by HANSEN upon receipt of the goods may be limited to a mere check for directly visible damage and directly visible deviations in terms of identity and quantity (provided that HANSEN reserves the right, to be exercised at its discretion, to conduct more extensive inspections upon receipt of the goods). The conduct of any inspection by HANSEN or the absence thereof shall under no circumstances limit HANSEN's rights in relation to Defects.

HANSEN shall as soon as reasonably possible give notice of the detection of Defects in the course of its normal handling processes. Furthermore, HANSEN shall give notice of Defects as soon as these are discovered in the normal course of business. The Supplier waives any objections it may have to the late notice of Defects (or rights which it might be able to derive from such late notice) given by HANSEN.

HANSEN may, at its election, either hold rejected items for Supplier's inspection at Supplier's risk or return such items to Supplier at Supplier's expense.

#### **IX. Discovery of material defects during processing by the Supplier**

If, during processing by the Supplier, material Defects are discovered, HANSEN must promptly be notified thereof by the Supplier. In such a case, HANSEN shall have the right to decide whether or not the processing of the part should be continued.

HANSEN must be notified immediately of rejects caused by incorrect or improper processing by the Supplier. In such case, the Supplier shall request replacement castings from HANSEN.

#### **X. No reservation of title; rights of third parties**

All deliveries shall be free from reservation of proprietary rights and rights of third parties. If, notwithstanding the above, the goods are supplied under a claimed reservation of proprietary rights, HANSEN's acceptance of such goods shall not constitute recognition of said claimed reservation of proprietary or third party rights.

In the case of a violation of the rights of third parties such as but not limited to patents, licences, trade mark rights and other intellectual property rights, the Supplier shall indemnify, defend and hold harmless HANSEN from and against any and all claims, damages and expenses arising from said violations, insofar as the violation is attributable to the Supplier. In such a case, HANSEN may, at its sole discretion, direct the Supplier to procure for HANSEN the right to continue the use of such goods and/or services, or, in a manner acceptable to HANSEN, make a replacement or modification to avoid infringement.

#### **XI. Spare parts**

The Supplier shall ensure that spare and wearing parts will continue to be manufactured and supplied for a period of 20 years in accordance with the most recent price agreements that have been entered into with HANSEN.

## **XII. Documentation to be provided by Supplier**

The documentation required to be supplied by the Supplier shall be printed in duplicate, free of charge, in English and in the local language of the customer. This documentation shall also be provided to HANSEN, free of charge, as an electronic PDF file for use in overall final product documentation.

Insofar as HANSEN has authorized the use of drawings, calculations and other documents, this authorization shall not relieve the Supplier of its sole responsibility. This also applies in the case of suggestions, recommendations and other cooperation on the part of HANSEN.

Furthermore HANSEN assumes that the delivered products have been manufactured within an effective and demonstrable quality system, preferably one confirming to the requirements of the ISO 9000/14000 standards. HANSEN shall be entitled to inspect the production process and verify the quality system, on notice to the Supplier at the Supplier's site.

The Supplier shall not subcontract orders in whole or in part to third parties without prior written permission from HANSEN.

## **XIII. Materials provided to Supplier**

All specifications, drawings, diagrams, patterns, HANSEN Quality Standards, technical specifications or other proprietary documents ("**Materials**"), provided by HANSEN to the Supplier pertaining to the Purchase Order remain the property of HANSEN, who retains all rights (including the copyright) relating to the Materials. The Supplier shall not use, reproduce or disclose the Materials to third parties for any other purpose, except for the purposes of the Purchase Order. The Supplier undertakes to treat the Purchase Order, the Materials and all other information pertaining to HANSEN which it acquires pursuant to the Purchase Order or the business relation with HANSEN as confidential information and to treat the same with strict confidentiality. The Supplier must use at least the same degree of care to prevent disclosure of such HANSEN's confidential information as it employs to avoid unauthorised disclosure, publication or dissemination of its own information of a similar nature. In the event of any disclosure or loss of, or inability to account for, any of HANSEN's confidential information, the Supplier will notify HANSEN immediately.

All Materials (or any other materials, information or documents for which a contribution to the production costs has been agreed or charged to HANSEN) shall be handled and stored in an appropriate manner by the Supplier, shall be distinguished from the other materials of the Supplier by storing them separately free of charge and shall be insured by the Supplier against destruction. The drawings and patterns remain the property of HANSEN and shall be identified as property of "HANSEN". At the end of every year, a general overview (inventory) of all stored patterns belonging to HANSEN shall be drafted in list form and sent to HANSEN by the 5<sup>th</sup> December of every year. The Supplier shall not make any use of the information disclosed in the Materials and, upon HANSEN'S request, confirm that all copies of the Materials have been destroyed and the information is not retained in any form whatsoever.

Within 5 calendar days of completion of order processing, all drawings shall be returned. All patterns shall be made available to HANSEN free of charge upon HANSEN's request. In case of use in a foundry, any additional equipment mounted must be removed in such a way that correct use of the patterns in another foundry is not impeded.

The Supplier shall indemnify and hold harmless HANSEN in case of a violation of any of the abovementioned obligations.

## **XIV. Advertising material**

The Supplier may only refer to its business relations with HANSEN in advertising, publicity or similar materials with the express written authorization of HANSEN. Any use of HANSEN's name with HANSEN's permission shall comply with HANSEN's instructions issued in this regard. The Supplier undertakes to send HANSEN a courtesy copy free of charge prior to publication.

## **XV. Corporate Social Accountability**

Supplier shall not utilize child, slave, prisoner or any other form of forced or involuntary labour, or engage in abusive employment or corrupt business practices, in the manufacture, production, supply or delivery of goods or in the performance of services for HANSEN. Supplier shall cause its subcontractors, to the extent subcontracting is permitted under these General Conditions, to comply, and to require their respective personnel to comply, with the provisions of this Clause XV.

Without prejudice to the above, HANSEN shall have the right to require Supplier to demonstrate that it complies with international corporate social responsibility / social accountability ("CSR") standards, including by :

- requiring the Supplier to submit a certificate of CSR compliance issued by an internationally accredited body (such as SA8000 certification).
- requiring the Supplier to make a CSR self-assessment report and send a copy thereof to HANSEN; and/or
- conducting or commissioning, upon reasonable notice to Supplier, a compliance audit in Supplier's premises.

#### **XVI. Termination**

HANSEN may terminate a Purchase Order, in whole or in part, with or without assigning reasons, by giving 30 days' notice in writing to the Supplier. HANSEN reserves the right to cancel, amend or modify a Purchase Order in any manner and at its sole discretion in the event of default by Supplier as to any of the terms and conditions hereof. Further, HANSEN may cancel a Purchase Order if the Supplier becomes the subject of a voluntary petition in bankruptcy or any voluntary proceeding relating to insolvency, receivership, liquidation, or composition for the benefit of creditors or in the event of a change in control of the Supplier.

#### **XVII. General Provisions**

##### **XVII.1. Force majeure**

A failure to perform obligations by either party shall not constitute a default by such party, or give rise to any claim for damages against it, if, and to the extent that, such failure of performance is caused by Force Majeure. If a party is unable to perform its duties under this Agreement due to Force Majeure, the other party shall be discharged from its obligations hereunder.

The party affected by Force Majeure shall give notice thereof to the other party in writing, promptly upon detection of the impediment constituting Force Majeure and its effect. If such Force Majeure persists for over a period of more than 3 months after the above-mentioned notice, the party not affected by Force Majeure may terminate the Agreement by written notice to be sent to the other party.

The Supplier acknowledges that if Supplier is affected by Force Majeure, it shall apportion the quantities it is still able to supply by priority to HANSEN and its affiliates.

##### **XVI.2. Assignment**

No assignment of claims of the Supplier shall be made without the prior written approval of HANSEN. HANSEN shall have the right to assign any rights and obligations under any contract with the Supplier to any entity that controls, is controlled by or is under common control with HANSEN.

##### **XVI.3. Set off**

The Supplier may set off any amount it owes to HANSEN against any amounts owed to it by HANSEN, provided such set-off is expressly accepted by prior written consent from HANSEN, subject to applicable law.

HANSEN may set off any amount HANSEN or any of its affiliates owes to the Supplier, against any amounts owed to them by the Supplier, whether or not the Supplier disputes such amounts, subject to applicable law.

##### **XVI.4. Governing Law and disputes**

The contractual relationship between Supplier and HANSEN (including these General Conditions) is governed by Indian law without giving effect to the principles of conflict of laws thereunder.

Any disputes arising in connection therewith that cannot be amicably settled by HANSEN and the Supplier shall be submitted to the courts of Chennai, India

#### **ANNEX A**

The manufacturing facility of HANSEN has been set up in a Special Economic Zone (SEZ) and HANSEN will not be subject to any statutory levies as detailed below. A copy of the Letter of Approval and Exemption Certificate issued by the Office of the Development Commissioner, MEPZ- Chennai is available upon request.

1. Excise Duty- Exempted- Form ARE1 to be submitted by Supplier;



2. VAT ( Purchases within the State of Tamil Nadu) - Zero Rated (Exempted)- HANSEN will issue a certificate as per Government Order 193/ 30-12-2006 on an annual basis for the materials purchased;
3. Central Sales Tax( Purchases outside the State of Tamil Nadu) – Exempted- HANSEN will issue Form “I” on a quarterly basis for the materials purchased;
4. Works Contract Tax- Exempted- Supplier to provide certificate in Form “S” as specified in Sec 13(1)(c) of the Tamil Nadu VAT Rules, 2007 for non deduction of tax at source by HANSEN at the time of effecting the payment to the Supplier;
5. Service Tax – Exempted.