LOCAL COUNTRY AMENDMENT – INDIA

TO BE READ IN CONJUNCTION WITH GLOBAL TERMS AND CONDITIONS OF PURCHASE

This Local Country Amendment which includes country-specific supplemental terms and conditions ("**Local Country Amendment**") is to be read with the Johnson Controls' Global Terms and Conditions of Purchase ("GT&C"). Where the terms of this Local Country Amendment are not consistent with or conflict with the GT&C, the terms of this Local Country Amendment shall prevail and take priority. The sections referenced below expressed in numerals correlate to the numbered sections of the GT&C.

1. Clause 4 to be amended as follows:

In the fourth line, the words "or such other tax that may be levied by a governmental authority in India including Goods and Services Tax (where applicable)" to be inserted after the word "value added tax (VAT)".

2. Clause 5.1 to be added as follows:

In the first line, the words "and relevant packaging norms and requirements of the applicable industry in India" are to be inserted after the word "Buyer".

3. Clause 8 to be amended as follows:

Unless different payment terms are stated in the Order, the applicable Local Country Amendment, or required by law, payment on proper invoices will be processed 120 days from the invoice posting date on the next scheduled payment run. Payment runs occur twice a month, around the 9th and 24th of each month. Invoices for tooling and/or capital equipment must be issued only as approved, as provided in the Order. Buyer may withhold payment pending receipt of evidence, in the form and detail requested by Buyer, of the absence of any liens, encumbrances, or claims on Products provided under the Order. Payment will be made in the currency expressly stated in the Order; if no such currency is noted, payment will be made in Indian Rupees (or the US Dollar equivalent thereof, where Buyer is not incorporated in India).

4. Clause 10 to be amended as follows:

After the last line, the following is to be inserted: "Seller agrees that these warranties are in addition to and not in derogation of any statutory warranty which shall continue to be applicable to this Order."

5. Clause 14 to be deleted.

6. Clause 18 to be amended as follows:

After the last line, the following is to be inserted: "Seller shall take all necessary steps in order to procure any governmental approvals that may be required to be obtained by Seller in connection with the remittance of any indemnity payments to Buyer.".

7. Clause 19.6 to be amended as follows:

Coverage Limits – India

Type of Insurance	**Minimum Limits**
Commercial General Liability*: insurance for bodily injury and property damage arising from premises, operations, personal injury, products/completed operations, and contractual liability covering the indemnity provision as set forth in the indemnification section	USD$1,000,000 (or equivalent amount in other currency) per occurrence and general aggregate, product and completed operation aggregate, personal & advertising injury.
Alternatively, Public Liability and Products Liability is acceptable. • Care, Custody & Control coverage	USD$1,000,000 (or equivalent amount in other currency) per occurrence and general aggregate or the statutory limits, whichever is higher.

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• Working Away From the Premises • Complete Operation Clause All three clauses above shall be included in the policy, Contractual Liability exclusion to be deleted.	
Automobile Liability covering all autos with license for public road using in connection with the work performed (only if contractor provides logistics services)	Statutory Limits
Workers' Compensation (not applicable, if contractor does not participate on-site work)	Statutory Limits
Professional Liability (only applicable if contractor provides professional services, e.g. design, construction management) Contractor's All Risk Policy	USD$1,000,000 (or equivalent amount in other currency) each claim Where and as applicable
Cyber Liability (Required if Seller's products or services access data or networks of Buyer or Buyer's customers)	USD$1,000,000 annual aggregate
Crime Insurance (only applicable if contractor will be working in Owner's premises)	USD$500,000 each claim

**Comprehensive General Liability limits may be met with a combination of General Liability and Umbrella/Excess Liability policy limits.*

8. <u>Clause 33.2</u> to be deleted and replaced as follows:

33.2 Governing Law; Arbitration; Jurisdiction.

(a) Foreign Supplier/Seller

The Order will be governed by the laws of India. Any dispute arising out of or in connection with this Order, including any question regarding its existence, validity or termination, shall be referred to and finally resolved by arbitration administered by the Singapore International Arbitration Centre ("SIAC") in accordance with the Arbitration Rules of the Singapore International Arbitration Centre ("SIAC Rules") for the time being in force, which rules are deemed to be incorporated by reference in this clause. The seat of the arbitration shall be Singapore. The Tribunal shall consist of one arbitrator. The language of the arbitration shall be English.

(b) Domestic Supplier/Seller

The Order is to be construed according to the laws of India. The provisions of the United Nations Convention on Contracts for the International Sale of Goods, and any conflict-of-laws provisions that would require application of another choice of law, are excluded. Any dispute arising out of or in relation to this Order shall be subject to the exclusive jurisdiction of the courts at Mumbai.

9. <u>Following additional clauses to be inserted.</u>

Change in Law

In the event of change in law post execution of this Order, Seller agrees to renegotiate the purchase price.

Seller shall be under an obligation to pass on the benefit of the decreased cost arising on account of any change in law to Buyer and provide information as required by Buyer to substantiate the same.

Seller shall ensure that the applicable tax i.e. Integrated GST (IGST) or Central GST (CGST) & State GST (SGST) is charged in the invoices considering the place of supply as provided in the GST laws along with the rules thereto. In case Seller effects supply of any goods/services from a new registration number, same shall be intimated to Buyer within 4 working days along with the GSTIN so obtained.

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Payment Terms

Seller to ensure that the GST amount charged in invoice is declared in its GSTR-1 and GSTR-3B and the payment of taxes has been made within due date. The parties agree that the invoice/s will be paid in two batches (i) Base Amount and (ii) Tax Amount. Tax Amount will be paid only after Seller provides sufficient proof that the GST amount charged in the invoice is declared in its GSTR-1 and GSTR-3B and the payment of taxes has been made within the time period prescribed for the same.

OR

Under the Goods and Services Tax regime (GST as and when made applicable), input credits will be available based on matching concept between Buyer and Seller. Seller hereby agrees that all payments due to the Vendor by Buyer shall be linked to proper discharge of the tax liability by Seller within the statutory time periods. In the event of failure and non-compliance by Seller due to which Buyer is not able to avail the input tax credit, Buyer shall not release the payment and the payment shall be kept on hold till such discrepancy is resolved by Seller. Holding of payments for the aforesaid reason by Buyer shall not be a breach of its obligations under this Contract. In addition to above, Seller shall be eligible for the receipt of the invoice value in accordance with the agreed terms only after the appropriate GST is credited to the Government account and appropriate compliances have been complied. In case of any disputes due to the non-matching of the GST credit, same shall be resolved by Seller within 90 days of the invoice date, failing which Buyer shall not remit the invoice amount.

Tax indemnity clause

Buyer has the right to recover the loss of input tax credit along with consequential interest and penalty suffered by it due to any non-compliance of the GST laws and rules thereto, by Seller.

Any GST liability arising on Seller on account of contravention of the provisions of the GST regulations would be borne by Seller itself and Buyer shall not be liable to compensate the same.

Timely provision of invoices/DN/CN

Seller to timely provide the invoice/DN/CN to enable Buyer to claim tax benefit on or before stipulated time period. All necessary adjustment entries (Credit Note, Purchase Returns and Debit Notes) shall be made before September of the succeeding financial year.

Anti-profiteering

Under the GST Law, any economic or tax benefit arising out of the implementation of the GST is mandatorily required to be passed on to Buyer by Seller. Similarly, the benefits enjoyed by Seller and other players in the supply chain are also required to be passed on to Seller by them, which in turn shall be passed on to Buyer by way of price reductions. Accordingly, Seller is expected to pass on any direct or indirect benefits arising thereon.

The responsibility to pass on the above benefits vests with Seller, as Buyer's "responsible Vendor" and Buyer reserves the right to understand and determine the manner/mechanism in which such benefits are passed on to Buyer.

Liquidated Damages

In the event that delivery or tests and/or commissioning are delayed due to the fault of Seller (excluding any failure by reason of force majeure) then without prejudice to any other rights of Buyer in law or in this Purchase Order, Seller shall pay to Buyer, liquidated damages at the rate of zero point five (0.5)% of the lump sum Purchase Price set out in the Purchase Order for each week of delay, up to a maximum of ten (10)% of the lump sum Purchase Price set out in the Purchase Order.

Seller agrees that the foregoing liquidated damages shall be deemed as fair and reasonable compensation for delay incurred by Buyer without the need to prove actual loss, and are not in any way punitive.

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