MOOG

Supplemental Terms and Conditions: MOOG INDIA

Revision: 2.0

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Revision Date April 20 2011	**Country/site:**
Revision date July 24, 2018	**Edited tax structure (GST)**
Created by: Janardhana Kunder	**Approver: Janardhana Kunder**

PURPOSE

MOOG Controls India Private Limited is a 100% Export oriented unit.

This document describes requirements from supplier to meet some of key actions for a smooth flow of goods in supply Chain link which will ensure adherence to Customs Formalities in international business arena and financial requirement which will benefit both Moog and Supplier.

1) Shipment documentation and change of address

Every shipment should accompany Commercial Invoice, Packing list and test Certificate/ COC (Certificate of Compliance) based on drawing and PO requirement.

Commercial Invoice should have information like Moog Part number, item description, quantity, Moog Purchase Order number, Commercial Invoice date, Payment term, shipment term(Incoterm 2000),Currency, Mode of shipment, Bank details for payment including Bank name, address, Swift code, ITC(HS) classification of the part (Harmonized Commodity Description and Coding System (HS) of the part). Packing list should contains details like number of primary boxes, number of secondary Boxes, Gross weight of secondary Box, Identification lable on each of the secondary box, Commercial Invoice number reference and date of Commercial Invoice.

One set of above documents (Commercial Invoice copy, packing list and Test Certificate/ COC) should be kept inside a primary box within an envelop. Identify the box with a lable "document inside" All COC should be signed by authorized person in your organization.

Please note while preparing Invoice ship to and sold to address to be specified as

**Moog Controls (India) Pvt Ltd
Site # 99P,100P&41P, KIADB Industrial Area,
Electronic City, Phase II, Bangalore India - 560 100**

2) Advance shipment Notice (ASN) and Shipment Proof

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Once goods are ready for shipment supplier is expected to send the advance shipment Notice (ASN) with information like part number, quantity and gross wt to Moog India just a day in advance. This will enable Moog to decide on mode of shipment, and selection of suitable freight forwarder so get the goods delivery in lowest freight cost.

Moog will share this ASN information to suitable fright forwarder for pick up of goods indicating mode of shipment with an email copy to supplier. Once goods are physically handed over to designated fright forwarder, supplier needs to send the scanned (PDF) copy of Commercial Invoice, packing list and Test certificate/COC to concerned buyers in Moog via email.

3) Order Confirmation

Once receipt of Purchase Order from Moog, supplier needs to review the requested date, quantity, part number and revision number and send the Order confirmation with promise date for delivery to Moog within two working days. Any delay which is more than two days will be assumed as supplier acceptance for the MOOG Purchase Order.

4) Proactive communication and past due PO

Supplier is expected to ship the goods as per promise date which is specified in the Order confirmation or on customer requested date. Any delay in delivery of the goods which is later than promise date, then Moog may request supplier to ship the goods with freight paid basis to minimize the loss on fright.

It is also important that supplier should be monitoring all pending POs and communicating MOOG for any possible delivery failure at least ten days before the due date for shipment. This will help to change the production plan if possible at Moog to reduce the production disruption.

Many of the suppliers is also getting weekly open order and forecast information. It is expected supplier to review the same file and reply in case of any issues. No reply will be assumed that supplier is in agreement in meeting the demand and open order report is matching with their system.

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5) Shelf life items

All shelf life period should adhere to PO terms.

6) Delivery Performance

Moog shall monitor delivery performance on quality and quantity. If the DP Falls less than 90% then supplier should submit the corrective action report within 15days failing which supplier name will be de-listed from the approved supplier list and it will prevent release of Purchase Order to supplier.

7) Suppliers Located within India:

a. Intra Sales Tax transactions:

Supplier has to mention CGST & SGST is charged based on HSN code
Tax rate will be as per the HSN code

b. Inter Sales Tax transactions:

Supplier has to mention IGST based on HSN code
Tax rate will be as per the HSN code

c. Job work transactions for Suppliers Located within India:

Registration:
As a part of EOU formalities, all the job work suppliers are to be registered in Customs and Central Excise. For this purpose suppliers should send the following documents before release of first PO:
- Detailed company profile,
- Any copies of registration Certificate- GST
- Letter addressing to "Assistant commissioner of customs & Central Excise, Division III, Bangalore-34" stating their subcontract operation related to Moog India stating their subcontract operation related to Moog control

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India pvt Ltd. Based on the above Moog will prepare application with Process flow chart and annexure-8 will apply with Central Excise for permission. After obtaining permission, Moog will send returnable DC and Annexture-09 (Original and Duplicate) along with material for subcontract. The subcontractor should fill in the required data and send back the duplicate annexture-9 challen within 90days. If the Job work is not completed within 90days, then job worker should approach Moog for exclusion of annexture-9 challan well in advance.

All Subcontractors should match the quantity in receipt and delivery.
If any scrap should be returned to Moog.

Note: Refer attached Job work format

d. Service tax transactions:

GST service tax applicable as per SAC code

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