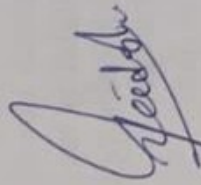


28) **Registration of job workers (Vendor)** If the vendor is below the relevant threshold limit for mandatory application for registration under GST, then the vendor has an option not to get registered under GST. In such case, vendor would not charge GST to ETL Further, ETL would have to pay the GST under reverse charge in such scenario and rise self-invoice ETL would also have to issues a payment voucher at the time of making payment ti the supplier.


29) Agreement to include clause stating that the supplier has to provide a proper invoice in the form and manner prescribed under rules of the GST act (Tax invoice, credit and credit and debit note rules) containing all the particulars mentioned therein . In the event that the supplier fails to provide the invoice in the form and manner prescribed under the GST act tax.

Thanking you

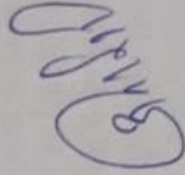
For ENDURANCE TECHNOLOGIES LTD.  
(B 1/3 Chakan)



PPC HEAD




PLANT HR



PLANT HEAD



VP OPERATIONS



DADDI M.G.  
10/183



महाराष्ट्र MAHARASHTRA

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BK 352659

अनुक्रमांक १२५९६ दिनांक २१/६/२०२२ रकमे ५००/-

मुद्रांक व पराचे कारण करारनामा

मुंबई मुद्रांक अधिनियम, १९४८ चे अन्वये

मुद्रांक बिलचाटणीचे नियम अन्वये नितीन रामदास माबडार

पत्ता :- निधीजे

हस्ते :- कु

(२८८२ २५७८ ५६६२)

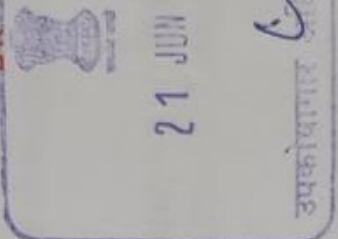
सही मुद्रांक प्राप्त/हरो व्यक्ती

*S. S. Valing*

मुद्रांक विभाग, परवाना क्र. २२१९९६

पत्ता :- राजगुरुनगर, सा. जे. डी. विंग, पुणे.

परवाना मुदता :- ३१ मार्च २०२४



Job Contract Between

M/s Shree Enterprises

And

Endurance Technologies Limited  
B1/3, MIDC Chakan, Pune.



This has reference to your application submitted to us and the subsequent discussion we had with you in the matter regarding job contract for **CASTING FETTLING & CASTING STACKING ON NET SALE DISPATCH QTY.**

We are pleased to offer you above Job contract on the following terms and conditions.

- 1) This contract is valid for one year i.e. from 01.04.2022 to 31.03.2023
- 2) You will carry out work of the castings as per the specifications accepted norms given/explain to you and as per the requirement of the company as well as our customers. You have to work as per on roll super wiser instruction only
- 3) You will depute the necessary manpower depending upon the quantum of job/work entrusted to you. You and your personal shall strictly follow the disciplinary norms, rules & regulations of the company.
- 4) There will not be any relation of Master & servant between the company and the personnel deployed by you or your personnel in this behalf.
- 5) You will be paid your charges as per the attached **ANNEXTURE “ A “ 1 TO 2** and after providing and complying as per attached **ANNEXTURE “ B “** attached to this work order.
- 6) You will be responsible for the wages and other statutory liabilities as per the existing laws in respect of the personnel deployed by you, & which may in force during this Job contract.
- 7) You will perform the job to the entire satisfaction of the company and in case of any lapses the loss so incurred will be debited to you.
- 8) The payment of your jobs shall be made in accordance with the actual dispatched quantity of net sales for the month.
- 9) This contract can be terminated by either side by giving one month notice.
- 10) The company may entrust you additional component which are not covered in this Job Contract & the rate of the same shall be discussed & decided as & when required.

- 11) You shall at all the times keep the surrounding area of your work place neat & clean. You have to clean machine daily used by you.
- 12) You will maintain attendance register of your manpower at main gate as well as at shop floor. The same will be verified on daily basis.
- 13) Your manpower will take necessary permission (Gate pass) before leaving the shop floor from concerned supervisor.
- 14) You will provide laminated I-cards to your manpower without which they may not be permitted for work on shop floor.
- 15) You will provide necessary dress code to your manpower.
- 16) You will ensure that your manpower takes care about all related necessary safety standards.
- 17) It is your responsibility to complete schedule 100% Daily before 17.30pm and give ok material for final quality as per requirement our supervisor will not take daily follow-up. You will manage your Persons in First, Second And third Shift to complete work . If There is any change in process as per requirement you have to do without extra cost.
- 18) Without any sign approval from department head you cannot take the leave.
- 19) You will maintain 1s, 2s in your area and will ensure zero handling damage (post production operation) Rejection.
- 20) This Job contract is to Pune jurisdiction
- 21) If the above terms & conditions are acceptable to you, then please sign the duplicate copy of the job contract as token of your acceptance.
- 22) Customer return rejection taken as our quality SAP reports.
- 23) The contractor will be solely responsible for the terms and conditions of services of their employees and shall comply with all laws and statutory notifications, rules, regulations etc. governing their employees as may be in force from time to time, such as the contract labor (Regulations and Abolition) act 1970, the factories act 1948 Employee state insurance act 1946, the Employee Provident fund and miscellaneous provisions act 1952, minimum wages act 1948, workmen's compensation act 1923 and any modifications, amendments of or notifications to



such acts and also extend to them all other statutory benefits, whatsoever, to which they are entitled and the company will not be responsible or liable for such payments. The contractor will ascertain and display all notices and extracts under all applicable statutes. In the event of failure to comply with any of the statutory obligations by the contractor as aforesaid and if the company is held responsible for the same, the contractor undertakes to make good the loss to the company. The employees of the contractor or any of the contractors representatives will have no claims whatsoever to employment with the company either during the tenure of this agreement with the company either during the tenure of this agreement or after its termination and the contractor will engage its employees on this express understanding. There will be no prives of contract between the company and any employee of the contractor. The contractor agrees to indemnify the company against all claims from their employees and pay all expenses which the company may incur defending any proceedings pursuant to such claims and also shall keep the company indemnified at all times thereafter for any acts, matters or things done or omitted or neglected to be done by the contractor or any contraventions or acts, matters or things done omitted or neglected to be done by the contractor or on its behalf.

- 24) Under current regime if the activity carried out by the job worker amount to manufacture, then the vendor is not liable to pay Excise duty or service tax, thus the vendor is not liable to pay Excise duty or service tax, thus ETL currently may not be checking for the compliance of the job workers except to the extent of compliance if any required for meeting the duty payment exemption related conditions specified, under GST regime, the vendor would be liable to pay applicable GST on the job work charges. Thus for such vendors ETL would have ensure that the vendor and duly registered under GST and undertake GST and undertake requisite compliance.
- 25) Job work activity being a “ **Composite supply** “
- 26) As per section 2 (30) of CGST act, “**Composite Supply** “ means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of good services or both, or any combination thereof, which are **naturally bundled** and supplied in conjunction with each other in the ordinary course of business, one of which is a **principal supply**. Also, as per section 8 of CGST act, **tax liability on composite supply** (comprising two more supplies) one which is a principal supply, shall be determined treating it as a supply of such **principal supply**.
- 27) Accordingly, determination of principal supply would be relevant for determining on the job working charges.