



APPENDIX - INDIA SPECIFIC PROVISIONS

This Appendix is an addition to and incorporated into [add agreement / project order name & ID number].

With respect to purchase of Products and/or Services by Nokia entity with registered seat in India from a Supplier who has no permanent establishment in India, and without prejudice to any other provisions of the Agreement, the Parties agree to apply the following:

- 1) Nokia will deduct the withholding tax (“WHT”) in the amount as applicable as per the Double Taxation Avoidance Agreement (“DTAA”) between India and Supplier’s home country within the provisions of Income Tax Act’1961, from the invoice amount payable to the Supplier, at Supplier’s own account;

- 2) Along with 1st invoice in every financial year (starting April every year till March of next year), Supplier shall submit to Nokia all statutory required documents, in accordance with the then current regulations in India; unless the then current regulations in India provide for a different list, the following documents (which list may be updated from time to time in the applicable Nokia’s purchase order) shall be submitted by Supplier to Nokia:
 - i. No PE (No permanent establishment certificate) - to be issued by Supplier on its letter head, duly signed by its authorised signatories. The format of such certificate may be obtained by sending a request to ap@nokia.com;
 - ii. TRC (Tax Residency Certificate) - to be issued by local authorities of a country where Supplier is registered.
 - iii. PAN copy, if available (Permanent Account No. issued by India Tax Authorities); and
 - iv. Duly signed Form 10F. In case Supplier is having PAN, then Supplier needs to generate electronic Form 10F from the portal <https://www.incometax.gov.in/iec/foportal/> and submit the same to Nokia.



For avoidance of any doubt, should the list of statutory required documents change as per the regulations in India, Supplier must adhere to the new requirements.

- 3) Supplier shall raise invoices separately for Services & separately for Materials (Products);
- 4) Currency on Supplier's invoice shall be the same as on Nokia's purchase order;
- 5) Payment terms & Payment Method (PM) on Supplier's invoice shall correctly reflect due date in Supplier's books / system as per the expected payment date appearing in Nokia books/system. Supplier must ensure that the due date in Supplier's system is aligned with the expected payment date according to Nokia's landscape in AP Portal for P20 and SC Portal for BPP (Blue Planet);
- 6) Supplier shall ensure complete & accurate bank details are captured in Nokia's Master Data base ("MDG") at all times. AP Portal has a window to view the bank details that exist currently. Only one bank account to be captured in MDG for one currency and the same bank account and currency shall be used by Supplier on invoice as well.
- 7) Supplier shall complete the upload /submit invoice in Nokia system (AP Portal in case of P20 & DI mailbox (in1-scanning.di@nokia.com) in case of BPP) within 30 days from invoice issuance date, failing which Nokia may reject the invoice. Upon such rejection, Supplier shall issue the invoice with recent date and upload / submit in Nokia system within 30 days from invoice issuance date. The same applies also for invoices uploaded into Nokia system by Nokia user on behalf of Supplier. The foregoing periods is extended to a period of 60 days for invoices related to Materials.
- 8) Supplier acknowledges that non-compliance with the foregoing requirements may cause rejection of invoices by Nokia, delay in invoice handling / payment, impossibility to apply for WHT reimbursement and in all those cases Nokia takes no liability whatsoever for such non-payments.