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INTERNATIONAL SHIPPING POLICY

All international shipments will be shipped using one of the enclosed Incoterm methods:

C-TRU works within the Incoterm options listed below

This policy has been developed to help C-TRU and the customer clearly define the responsibilities, procedures and required information needed to fulfill the Purchase Order in the most expedient and economical means possible.

Incoterms define the responsibility of the buyer and seller (C-TRU) but it does not communicate

- Payment Terms
- Convey title of the goods

Purpose of Incoterms

- > Define the role and responsibilities of the buyer and seller (C-TRU) for the delivery of the goods
- Determine how costs and risks are allocated.
- Incoterms are not a law but a set of rules that are prevalent in the industry and followed by C-TRU

EX-WORKS is our recommended and preferred method of shipment

Purchase Order Requirements

The following is a check list of information that must be listed before any purchase order is accepted and processed:

- 1) Name and invoicing address of the buyer.
- 2) Name and shipping address of the ultimate destination including contact name and phone number
- 3) Purchase Order Number and Date
- 4) Approved Payment terms
- 5) Quantity, description and price of the product being purchased
- 6) Export mark and numbers to be placed on the goods, invoices, bill of lading, wooden case/packing
- 7) Any special information or request from the buyer
- 8) Shipping method (Incoterm) must be listed and approved.
- 9) Freight payment terms (i.e. Prepaid or collect) Payment terms must comply with the chosen Incoterm payment specification

Note:

• If shipment is being sent through a courier (DHL, Fed Ex , UPS) we will require a collect account number for the freight.

If "Sold To" address is different than the "Ultimate Destination" address then:

- The customer and /or representative is responsible for nominating a freight forwarder to collect the goods.
 Complete contact information of the freight forwarder will be required. C-TRU will work directly with the freight forwarder only.
- ii. C-TRU will prepare our standard documentation only (Commercial Invoice). The customer and/or representative will be responsible for providing their own documentation (Commercial Invoice) to their nominated freight forwarder for customs clearance at the ultimate destination.

Please note that C-TRU cannot proceed to manufacture goods without fully knowing the requirements of the purchase order.

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INTERNATIONAL SHIPPING POLICY

Ex-Works:

Ex- Works means that the seller delivers when he places the goods at the disposal of the buyer at the seller's premises, not cleared for export and not loaded on any collecting vehicle

The term thus represents the minimum obligation for the seller, and the buyer has to bear all costs and risks involved in taking the goods from the seller's premises

Incoterm Ex-Works	Who Pays
Warehousing at C-TRU	C-TRU
Export Packing	Buyer
Loading at C-TRU	Buyer
Inland freight	Buyer
Port Receiving Charges	Buyer
Loading on ocean liner	Buyer
Insurance	Buyer
Freight Forwarder's Fees	Buyer
Ocean/Air freight Charges	Buyer
Charges at foreign air/sea port	Buyer
Customs, Duties and Taxes Abroad	Buyer
Delivery Charges to final destination	Buyer

Standard Shipments

Buyer's Responsibility: Provide complete contact information for final consignee (Name, E Mail address, telephone number mobile number.), specify final destination and dictate any special requirements

C-TRU's Responsibility: Provide Invoice and give required instruction to transporter

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

Drop Shipments (Shipments to location other than Buyer's address)

Buyer's Responsibility: to generate commercial invoice for customs import purpose at final destination. The invoice needs to be sent directly to the ultimate consignee for customs clearance purposes.

C-TRU's Responsibility: to provide commercial invoice for Indian Custom's export purposes and unless otherwise instructed the invoice to be kept in the freight forwarders files.

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

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INTERNATIONAL SHIPPING POLICY

FCA (Free Carrier):

Free Carrier means that the seller delivers the goods cleared for export, to the carrier nominated by the buyer. If delivery occurs at the seller's premises, the seller is responsible for loading. If delivery occurs at any other place the seller is not responsible for inland freight and unloading.

This term may be used irrespective of the mode of transport, including multimodal transport. Carrier means any person, who, in a contract of carriage, undertakes to perform or to procure the performance of transport by rail, road, air, sea, inland waterway or a combination of such modes.

If the buyer nominates a person other than the carrier to receive the goods, the seller is deemed to have fulfilled his obligation to deliver the goods when they are delivered to that person.

Incoterm FCA (Free Carrier)	Who Pays
Warehousing at C-TRU	C-TRU
Export Packing	C-TRU
Loading at C-TRU	C-TRU
Inland freight	Buyer
Port Receiving Charges	Buyer
Loading on ocean liner	Buyer
Insurance	Buyer
Freight Forwarder's Fees	Buyer
Ocean/Air freight Charges	Buyer
Charges at foreign air/sea port	Buyer
Customs, Duties and Taxes Abroad	Buyer
Delivery Charges to final destination	Buyer

Standard Shipments

Buyer's Responsibility: Provide complete contact information for final consignee (Name, E Mail address, telephone number mobile number.), specify final destination and dictate any special requirements

C-TRU's Responsibility: Provide Invoice and give required instruction to transporter

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

Drop Shipments (Shipments to location other than Buyer's address)

Buyer's Responsibility: to generate commercial invoice for customs import purpose at final destination. The invoice needs to be sent directly to the ultimate consignee for customs clearance purposes.

C-TRU's Responsibility: to provide commercial invoice for Indian Custom's export purposes and unless otherwise instructed the invoice to be kept in the freight forwarders files.

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

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INTERNATIONAL SHIPPING POLICY

FAS (Free Alongside Ship – named port of shipment):

Free Alongside Ship means that the seller delivers when the goods are placed alongside the vessel at the named port of shipment. This means that the buyer has to bear all costs and risks of loss or of damage to the goods from that moment including forwarder's fees.

The FAS term requires the seller to clear the goods for export.

However if the parties wish the buyer to clear the goods for export, this should be made clear by adding explicit wording to this effect in the contract of sale.

This term can only be used for sea or inland waterway transport.

Incoterm FAS (Free Alongside Ship	Who Pays
Warehousing at C-TRU	C-TRU
Export Packing	C-TRU
Loading at C-TRU	C-TRU
Inland freight	C-TRU
Port Receiving Charges	C-TRU
Loading on ocean liner	Buyer
Insurance	Buyer
Freight Forwarder's Fees	Buyer
Ocean/Air freight Charges	Buyer
Charges at foreign air/sea port	Buyer
Customs, Duties and Taxes Abroad	Buyer
Delivery Charges to final destination	Buyer

Standard Shipments

Buyer's Responsibility: Provide complete contact information for final consignee (Name, E Mail address, telephone number mobile number.), specify final destination and dictate any special requirements

C-TRU's Responsibility: Provide Invoice and give required instruction to transporter

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

Drop Shipments (Shipments to location other than Buyer's address)

Buyer's Responsibility: to generate commercial invoice for customs import purpose at final destination. The invoice needs to be sent directly to the ultimate consignee for customs clearance purposes.

C-TRU's Responsibility: to provide commercial invoice for Indian Custom's export purposes and unless otherwise instructed the invoice to be kept in the freight forwarders files.

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

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INTERNATIONAL SHIPPING POLICY

FOB (Free On Board – named port of shipment):

Free On Board means that the seller delivers when the goods pass the ships rail at the named port of shipment. This means that the buyer has to bear all the costs and risks of loss or damage to the goods from that point. The FOB term requires the seller to clear the goods for export, and is responsible for the freight forwarders fee..

The FAS term requires the seller to clear the goods for export.

However if the parties wish the buyer to clear the goods for export, this should be made clear by adding explicit wording to this effect in the contract of sale. **This term can only be used for sea or inland waterway transport.**

Incoterm FOB (Free On Board)	Who Pays
Warehousing at C-TRU	C-TRU
Export Packing	C-TRU
Loading at C-TRU	C-TRU
Inland freight	C-TRU
Port Receiving Charges	C-TRU
Loading on ocean liner	C-TRU
Insurance	Buyer
Freight Forwarder's Fees	C-TRU
Ocean/Air freight Charges	Buyer
Charges at foreign air/sea port	Buyer
Customs, Duties and Taxes Abroad	Buyer
Delivery Charges to final destination	Buyer

Standard Shipments

Buyer's Responsibility: Provide complete contact information for final consignee (Name, E Mail address, telephone number mobile number.), specify final destination and dictate any special requirements

C-TRU's Responsibility: Provide Invoice and give required instruction to transporter

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

<u>Drop Shipments</u> (Shipments to location other than Buyer's address)

Buyer's Responsibility: to generate commercial invoice for customs import purpose at final destination. The invoice needs to be sent directly to the ultimate consignee for customs clearance purposes.

C-TRU's Responsibility: to provide commercial invoice for Indian Custom's export purposes and unless otherwise instructed the invoice to be kept in the freight forwarders files.

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

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INTERNATIONAL SHIPPING POLICY

CFR (Cost & Freight – named port of destination):

"Cost & Freight" means that the seller delivers when the goods pass the ships rail at the named port of shipment.

This seller must pay the cost and freight necessary to bring the goods to the named port of destination. However, the risks of loss or damage to the goods, as well as any additional costs due to events occurring after the time of delivery, are transferred from the seller to the buyer. The CFR term requires the seller to clear the goods for export.

This term can only be used for sea or inland waterway transport.

Incoterm CFR (Cost & Freight)	Who Pays
Warehousing at C-TRU	C-TRU
Export Packing	C-TRU
Loading at C-TRU	C-TRU
Inland freight	C-TRU
Port Receiving Charges	C-TRU
Loading on ocean/jet liner	C-TRU
Insurance	Buyer
Freight Forwarder's Fees	C-TRU
Ocean/Air freight Charges	C-TRU
Charges at foreign air/sea port	Buyer
Customs, Duties and Taxes Abroad	Buyer
Delivery Charges to final destination	Buyer

Standard Shipments

Buyer's Responsibility: Provide complete contact information for final consignee (Name, E Mail address, telephone number mobile number.), specify final destination and dictate any special requirements

C-TRU's Responsibility: Provide Invoice and give required instruction to transporter

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

Drop Shipments (Shipments to location other than Buyer's address)

Buyer's Responsibility: to generate commercial invoice for customs import purpose at final destination. The invoice needs to be sent directly to the ultimate consignee for customs clearance purposes.

C-TRU's Responsibility: to provide commercial invoice for Indian Custom's export purposes and unless otherwise instructed the invoice to be kept in the freight forwarders files.

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

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INTERNATIONAL SHIPPING POLICY

CIF (Cost Insurance & Freight – named port of destination):

"Cost Insurance & Freight" means that the seller delivers when the goods pass the ships rail at the named port of shipment.

This seller must pay the cost and freight necessary to bring the goods to the named port of destination. However, the risks of loss or damage to the goods, as well as any additional costs due to events occurring after the time of delivery, are transferred from the seller to the buyer. However, in CIF the seller also has to procure marine insurance against the buyer's risk of loss or damage to the goods during the carriage.

Consequently, the seller contracts for insurance and pays the insurance premium. The buyer should note that under the CIF term the seller is required to obtain insurance only on minimum cover. Should the buyer wish to have the protection of greater cover, he would have to make his own extra insurance arrangements. The buyer is responsible for all charges at the foreign airport. The CIF term requires the seller to clear the goods for export. This term can only be used for sea or inland waterway transport.

Incoterm CIF (Cost Insurance & Freight)	Who Pays
Warehousing at C-TRU	C-TRU
Export Packing	C-TRU
Loading at C-TRU	C-TRU
Inland freight	C-TRU
Port Receiving Charges	C-TRU
Loading on ocean/jet liner	C-TRU
Insurance	C-TRU
Freight Forwarder's Fees	C-TRU
Ocean/Air freight Charges	C-TRU
Charges at foreign air/sea port	Buyer
Customs, Duties and Taxes Abroad	Buyer
Delivery Charges to final destination	Buyer

Standard Shipments

Buyer's Responsibility: Provide complete contact information for final consignee (Name, E Mail address, telephone number mobile number.), specify final destination and dictate any special requirements

C-TRU's Responsibility: Provide Invoice and give required instruction to transporter

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

<u>Drop Shipments</u> (Shipments to location other than Buyer's address)

Buyer's Responsibility: to generate commercial invoice for customs import purpose at final destination. The invoice needs to be sent directly to the ultimate consignee for customs clearance purposes.

C-TRU's Responsibility: to provide commercial invoice for Indian Custom's export purposes and unless otherwise instructed the invoice to be kept in the freight forwarders files.

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

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INTERNATIONAL SHIPPING POLICY

DDU (Delivery Duty Unpaid - named place of destination):

"Delivery duty unpaid" means that the seller delivers the goods to the buyer, not cleared for import and not unloaded from any arriving means of transport at the named place of destination. The seller has to bear the costs and risks in bringing the goods thereto, other than where applicable, any "duty" (which term includes the responsibility for and the risks of the carrying out of customs formalities, and the payment of formalities, customs duties taxes and other charges) for import in the country of destination. Such duty has to be borne by the buyer as well as any costs and risks caused by his failure to clear the goods in time.

This term may be used irrespective of the mode of transport but when delivery is to take place in the port of destination on board the vessel or on the quay the DES or DEQ term should be used.

Incoterm DDU (Delivery Duty Unpaid)	Who Pays
Warehousing at C-TRU	C-TRU
Export Packing	C-TRU
Loading at C-TRU	C-TRU
Inland freight	C-TRU
Port Receiving Charges	C-TRU
Loading on ocean liner	C-TRU
Insurance	C-TRU
Freight Forwarder's Fees	C-TRU
Ocean/Air freight Charges	C-TRU
Charges at foreign air/sea port	C-TRU
Customs, Duties and Taxes Abroad	Buyer
Delivery Charges to final destination	C-TRU

Standard Shipments

Buyer's Responsibility: Provide complete contact information for final consignee (Name, E Mail address, telephone number mobile number.), specify final destination and dictate any special requirements

C-TRU's Responsibility: Provide Invoice and give required instruction to transporter

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

Drop Shipments (Shipments to location other than Buyer's address)

Buyer's Responsibility: to generate commercial invoice for customs import purpose at final destination. The invoice needs to be sent directly to the ultimate consignee for customs clearance purposes.

C-TRU's Responsibility: to provide commercial invoice for Indian Custom's export purposes and unless otherwise instructed the invoice to be kept in the freight forwarders files.

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INTERNATIONAL SHIPPING POLICY

DDU Freight Collect (Delivery Duty Unpaid Freight Collect – named place of destination):

"Delivery Duty Unpaid Freight Collect" is an Incoterm that has been derived at customer's behest. It means that the seller delivers the goods to the warehouse of the freight forwarder nominated by the buyer. The freight forwarder will clear the goods for export and will ship the same to the required port of destination.

The freight forwarder will be delivering the goods from the destination port to the named place of destination and will invoice the buyer for the services in the country of origin and the destination.

The Seller will have to procure marine insurance against the buyer's risk of loss or damage to the goods during the carriage. The buyer should note that under the DDU freight collect term the seller is required to obtain insurance only on minimum cover. Should the buyer wish to have the protection of greater cover, he would have to make his own extra insurance arrangements.

Incoterm DDU Freight Collect (Delivery Duty Unpaid Freight Collect)	Who Pays
Warehousing at C-TRU	C-TRU
Export Packing	C-TRU
Loading at C-TRU	C-TRU
Inland freight	C-TRU
Port Receiving Charges	Buyer
Loading on ocean liner	Buyer
Insurance	C-TRU
Freight Forwarder's Fees	Buyer
Ocean/Air freight Charges	Buyer
Charges at foreign air/sea port	Buyer
Customs, Duties and Taxes Abroad	Buyer
Delivery Charges to final destination	Buyer

Standard Shipments

Buyer's Responsibility: Provide complete contact information for final consignee (Name, E Mail address, telephone number mobile number.), specify final destination and dictate any special requirements

C-TRU's Responsibility: Provide Invoice and give required instruction to transporter

Freight Forwarder's Responsibility: When required, generate certificate of origin, according to information supplied by C-TRU, create transport documents, make sure legalization completed if necessary, arrange local pick up when necessary

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C-TRU's Responsibility: to provide commercial invoice for Indian Custom's export purposes and unless otherwise instructed the invoice to be kept in the freight forwarders files.

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