MAJOKA WORKFORCE SOLUTIONS

MWS INTERNATIONAL COMMERCIAL & INVOICING COMPLIANCE FRAMEWORK

Structuring international commercial transactions, invoicing and applicable compliance requirements

Purpose

MWS provides technology workforce solutions to clients across international markets through structured cross-border service engagements.

This framework explains how MWS approaches commercial structuring, invoicing, international payments and applicable tax/compliance considerations when establishing and managing an international engagement.

The objective is to provide clients with clarity around how the commercial relationship is structured and how financial and compliance matters are handled throughout the engagement.

MWS does not treat international engagements as informal cross-border arrangements. Commercial terms, invoicing, payment and applicable compliance requirements are established as part of the engagement structure.

01 Commercial Engagement Structure

International engagements are established through defined commercial terms agreed between the client and MWS.

Depending on the engagement, the commercial structure may define:

- **Scope of services**
- **Workforce/capability being provided**
- **Engagement model**
- **Pricing or rate basis**
- **Billing basis**
- **Engagement duration**
- **Payment terms**
- **Applicable commercial conditions**
- **Responsibilities of each party**

For MWS contract staffing engagements, the commercial structure is aligned with the agreed workforce deployment and the applicable billing basis.

The final commercial terms are documented through the applicable contractual documents, such as the MSA, SOW, order form or equivalent commercial agreement.

Operating Principle

Commercial terms are agreed before billing begins and are governed by the applicable contractual documentation.

02 Invoicing

MWS issues invoices in accordance with the commercial and billing terms agreed with the client.

Invoices are structured to provide sufficient information for the client to understand:

- **What is being billed**
- **Applicable billing period or service basis**
- **Relevant workforce/service information**
- **Agreed rate or commercial basis**
- **Total amount payable**
- **Applicable tax or other required invoice information**
- **Payment instructions**

For workforce engagements where billing is based on productive hours, invoicing can be aligned with the agreed productive-hour basis rather than an unexplained fixed amount.

The exact invoicing mechanism is determined by the applicable MSA/SOW or commercial agreement.

Operating Principle

Every invoice should be traceable to an agreed commercial term or delivered service basis.

03 International Payments

MWS accepts international payments through appropriate commercial payment channels against valid invoices and agreed payment instructions.

The payment arrangement is established as part of the commercial setup between MWS and the client.

Depending on the client jurisdiction and agreed commercial structure, relevant considerations may include:

- **Payment currency**
- **International banking/payment route**
- **Bank charges**
- **Correspondent-bank charges**
- **Payment references**
- **Required documentation**
- **Applicable withholding or deductions**

Where a payment requires clarification or reconciliation, MWS coordinates with the client's appropriate commercial or finance contact.

Operating Principle

International payments are processed against documented commercial obligations and agreed payment instructions.

04 Tax & Regulatory Treatment

International service transactions can involve tax and regulatory requirements in both the service provider's jurisdiction and the client's jurisdiction.

MWS addresses the tax and commercial compliance obligations applicable to its own operations and structures international service transactions in accordance with applicable Indian requirements.

Where the MWS transaction qualifies as an export of services from India, the applicable Indian indirect-tax treatment is determined in accordance with the relevant export-of-services provisions.

The client-side treatment is separate and may depend on:

- **Client jurisdiction**
- **Nature of the service**
- **Applicable VAT/GST rules**
- **Reverse-charge mechanisms**
- **Withholding-tax requirements**
- **Applicable tax treaty provisions**
- **Whether MWS has any taxable presence in the relevant jurisdiction**
- **Specific contractual structure**

Accordingly, MWS does not assume that the tax treatment of an international engagement is identical across all countries.

Operating Principle

MWS manages its applicable India-side obligations, while client-side tax treatment is determined according to the laws and requirements applicable in the client's jurisdiction.

05 Tax Documentation & Commercial Information

Where reasonably required for an international transaction, MWS may provide relevant commercial or tax documentation required to support the transaction.

Depending on the jurisdiction and transaction, this may include information relating to:

- **MWS legal/business identity**
- **Tax registration**
- **Export/service documentation**
- **Invoice information**
- **Banking/payment information**
- **Applicable tax declarations or supporting documentation**
- **Other commercially required information**

Documentation requirements may vary depending on the client's country and the structure of the engagement.

MWS therefore addresses documentation requirements as part of the commercial setup rather than applying a single documentation model to every international client.

06 Commercial Changes

Commercial terms are not changed automatically during an engagement.

Where a change is requested by either party, MWS reviews the proposed change and aligns with the client before implementation.

Examples may include:

- **Change in workforce quantity**
- **Change in billing basis**
- **Change in rate**
- **Change in engagement duration**
- **Change in scope**
- **Change in payment terms**
- **Change in currency or payment arrangement**

Where required, an agreed change is documented through the appropriate contractual or commercial mechanism.

Operating Principle

Commercial changes are reviewed, agreed and documented before implementation.

07 Commercial Queries & Reconciliation

If a client raises a question regarding an invoice, payment or commercial matter, MWS follows a defined communication path:

Commercial Issue → **Review** → **Clarification / Reconciliation** → **Resolution**

The purpose is to ensure that commercial queries are handled through the appropriate MWS representative rather than creating uncertainty between the client and deployed professionals.

Examples include:

- **Invoice discrepancy**
- **Hours or billing-basis clarification**
- **Payment-status clarification**
- **Tax/documentation query**
- **Contractual billing question**
- **Payment reconciliation**

Where a discrepancy is identified, MWS coordinates with the relevant parties to determine the appropriate resolution.

Operating Principle

Commercial questions are handled through a defined MWS commercial communication channel and resolved against the agreed engagement terms.

08 International Compliance Approach

MWS recognises that international commercial requirements vary between jurisdictions.

Accordingly, MWS does not rely on a single assumption that applies to every country.

Before establishing an engagement, relevant considerations may include:

Client Jurisdiction → **Service Structure** → **Commercial Terms**

Tax Treatment → **Documentation** → **Payment Mechanism**

Where the proposed engagement introduces additional jurisdiction-specific requirements, MWS reviews the structure before proceeding.

> **This becomes particularly relevant where the engagement involves circumstances outside the standard remote India-based delivery model.**

MWS Operating Model

Area	MWS Responsibility	Client Responsibility
Commercial agreement	**Define and execute agreed commercial terms**	Review and agree
Pricing/rates	**Provide agreed commercial pricing**	Approve agreed terms
Invoicing	**Issue invoices according to agreement**	Review/process invoices
MWS-side tax obligations	**Manage applicable obligations**	—
Client-side tax treatment	**Provide relevant commercial information where applicable**	Determine/handle obligations applicable to client
International payment	**Provide valid payment instructions**	Process payment according to agreement
Invoice queries	**Review and reconcile**	Raise discrepancies/questions
Commercial changes	**Review and agree before implementation**	Request/approve changes
Documentation	**Provide applicable MWS documentation**	Provide client-side requirements where necessary

MWS Commercial Principle

> **Clear terms. Traceable billing. Proper documentation. Defined payment processes.**

MWS structures international commercial engagements so that the commercial relationship, invoicing basis and applicable compliance considerations are established before deployment and remain traceable throughout the engagement.

Important Note

This framework describes MWS's commercial and compliance approach for international service engagements. It is not legal, tax or accounting advice.

Tax, withholding, VAT/GST, permanent-establishment and other regulatory obligations may vary according to the client jurisdiction, transaction structure, service characteristics and applicable legislation or tax treaties.

Where jurisdiction-specific requirements materially affect an engagement, the applicable requirements are assessed as part of the commercial and contractual setup.